

AGGREGATED INFORMATION FOR MPUMALANGA
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2018 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2017/18														2016/17				Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter						
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget					
Operating Revenue and Expenditure	16 717 571	16 655 628	10 319 066	61.7%	4 466 328	26.7%	5 872 547	35.3%	4 148 677	24.9%	24 806 618	148.9%	2 567 079	90.6%	61.6%				
Property rates	2 531 712	2 504 042	942 262	37.2%	499 075	19.7%	483 643	19.3%	799 486	31.9%	2 724 445	108.8%	492 448	105.7%	62.3%				
Property rates - penalties and collection charges	-	-	(172)	-	1	-	-	-	1 180	-	1 070	-	3 713	-	(68.2%)				
Service charges - electricity revenue	4 409 390	4 376 677	6 498 983	147.4%	1 548 261	35.1%	3 618 958	82.7%	1 326 745	30.3%	12 992 948	296.9%	1 007 362	89.8%	31.7%				
Service charges - water revenue	1 500 573	1 534 180	264 867	16.5%	166 291	11.1%	223 038	14.5%	690 933	45.0%	1 327 131	86.5%	268 241	73.3%	157.6%				
Service charges - sanitation revenue	558 152	537 086	126 275	22.6%	103 145	18.7%	110 909	20.7%	270 558	50.4%	612 086	114.0%	112 266	90.5%	141.0%				
Service charges - refuse revenue	592 989	584 255	134 644	22.7%	124 343	20.8%	93 693	16.0%	258 759	44.3%	610 240	104.4%	108 202	77.2%	139.1%				
Service charges - other	3 014	12 012	54 992	1824.6%	966	32.1%	224	1.9%	1 447	12.1%	57 629	479.8%	23 140	3 151.9%	(93.7%)				
Rental of facilities and equipment	76 743	82 128	8 802	11.5%	6 197	8.1%	7 783	9.5%	16 167	19.7%	39 948	47.6%	17 442	87.2%	(7.7%)				
Interest earned - external investments	132 322	149 327	23 299	17.6%	25 832	19.3%	21 969	14.7%	58 876	39.4%	129 975	87.0%	40 338	101.8%	(2.4%)				
Interest earned - outstanding debitors	374 773	538 349	127 824	34.1%	145 893	38.9%	129 901	24.1%	172 238	32.0%	575 856	107.0%	125 788	143.2%	36.9%				
Dividends received	195	195	4 518	2 315.4%	19	9.7%	438	224.7%	(1 398)	(715.4%)	3 580	1 834.4%	1 337	1 972.3%	(1 121.7%)				
Fines	118 569	136 652	8 896	7.5%	8 903	7.5%	2 794	2.4%	22 541	16.5%	43 634	31.9%	10 291	42.3%	119.0%				
Licences and permits	79 208	257 485	14 952	18.4%	18 839	23.8%	43 990	17.1%	145 199	56.4%	222 621	86.5%	9 462	67.0%	1 412.2%				
Agency services	279 426	76 308	41 709	14.9%	42 524	15.2%	77 320	101.3%	(86 460)	(89.6%)	93 147	122.1%	88 021	101.9%	(77.7%)				
Transfers recognised - operational	5 519 107	5 497 447	2 044 205	37.0%	1 665 596	30.2%	992 466	18.1%	304 642	5.5%	5 006 909	91.1%	34 743	83.4%	776.8%				
Other own revenue	496 222	330 561	39 724	11.7%	109 943	22.2%	64 150	19.4%	146 589	44.8%	360 506	109.1%	201 340	119.5%	(27.1%)				
Gains on disposal of PPE	45 174	38 520	1 647	3.6%	501	1.1%	769	1.9%	3 017	7.8%	5 933	15.2%	3 811	30.7%	(20.8%)				
Operating Expenditure	17 850 732	18 157 341	2 378 528	13.3%	3 183 908	17.8%	3 108 140	17.1%	4 710 065	25.9%	13 380 641	73.7%	3 564 112	79.5%	32.2%				
Employee related costs	5 049 960	5 190 723	999 160	19.8%	1 247 448	24.1%	1 254 167	24.2%	1 262 303	24.3%	4 763 077	91.8%	1 350 597	94.5%	9.7%				
Remuneration of councillors	350 309	349 939	66 478	19.0%	78 639	22.4%	98 608	28.2%	94 311	27.0%	338 036	96.6%	77 241	86.1%	22.1%				
Debt impairment	1 409 757	1 292 625	1 764	1%	35 228	2.5%	(13 616)	(1.1%)	16 023	1.2%	39 399	3.0%	35 729	23.2%	(55.2%)				
Depreciation and asset impairment	1 803 498	2 064 236	143 427	8.0%	128 207	7.1%	44 610	2.2%	56 997	2.8%	273 141	18.1%	31 993	35.5%	(56.9%)				
Finance charges	199 351	195 585	10 151	5.1%	34 098	17.1%	49 325	25.2%	176 384	90.2%	269 958	138.0%	72 915	91.7%	141.9%				
Bulk purchases	4 393 192	4 433 441	556 738	12.7%	747 135	17.0%	778 798	17.6%	1 826 704	41.2%	3 909 375	88.2%	996 653	92.2%	83.3%				
Other materials	405 816	482 963	32 417	8.0%	66 850	16.5%	57 041	11.8%	108 889	22.5%	265 157	54.9%	100 621	95.1%	8.2%				
Contracted services	1 455 597	1 599 295	211 090	14.5%	399 629	24.7%	372 765	23.3%	490 925	30.7%	1 424 419	89.7%	302 625	83.9%	61.7%				
Transfers and grants	621 023	638 522	74 229	12.0%	151 184	24.3%	101 938	16.9%	101 645	15.9%	428 996	67.2%	143 794	73.5%	(29.0%)				
Other expenditure	2 162 113	1 907 722	283 074	13.1%	335 489	15.5%	364 503	19.1%	580 246	30.4%	1 563 312	81.9%	551 421	82.5%	5.2%				
Loss on disposal of PPE	205	200	-	-	-	-	-	-	(4 232)	(2 115.9%)	(4 232)	(2 115.9%)	273	572.6%	(1 648.1%)				
Surplus/(Deficit)	(1 133 162)	(1 501 712)	7 940 538		1 282 420		2 764 408		(561 389)		11 425 977		(997 032)						
Transfers recognised - capital	2 370 943	2 433 659	320 868	13.5%	423 066	17.9%	523 816	21.5%	164 711	6.8%	1 431 641	58.9%	65 166	41.1%	152.8%				
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Contributed assets	110 278	54 694	-	-	-	-	27 599	50.5%	-	-	27 599	50.5%	66	1.5%	(100.0%)				
Surplus/(Deficit) after capital transfers and contributions	1 348 059	986 641	8 261 406		1 706 486		3 315 822		(396 678)		12 887 037		(931 801)						
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Surplus/(Deficit) after taxation	1 348 059	986 641	8 261 406		1 706 486		3 315 822		(396 678)		12 887 037		(931 801)						
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Surplus/(Deficit) attributable to municipality	1 348 059	986 641	8 261 412		1 706 486		3 315 822		(396 678)		12 887 043		(931 801)						
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Surplus/(Deficit) for the year	1 348 059	986 641	8 261 412		1 706 486		3 315 822		(396 678)		12 887 043		(931 801)						

Part 2: Capital Revenue and Expenditure

Part 2: Capital Revenue and Expenditure	2017/18											2016/17				Q4 of 2016/17 to Q4 of 2017
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
	R thousands															
Capital Revenue and Expenditure																
Source of Finance	3 152 048	3 195 963	461 002	14.6%	630 341	20.0%	678 616	21.2%	638 418	20.0%	2 408 377	75.4%	811 774	71.0%	(21.4%)	
National Government	2 565 643	2 584 939	432 678	16.9%	547 917	21.4%	582 532	22.5%	533 230	20.6%	2 096 357	81.1%	645 614	76.8%	(17.4%)	
Provincial Government	-	13 755	21	-	-	-	8 849	64.3%	158	1.1%	9 028	65.6%	17 161	32.7%	(99.1%)	
District Municipality	42 271	20 238	0	-	-	-	-	-	-	-	0	-	-	-	-	
Other transfers and grants	-	150	-	-	-	-	-	-	-	-	-	-	214	2.0%	(100.0%)	
Transfers recognised - capital	2 607 915	2 619 082	432 699	16.6%	547 917	21.0%	591 381	22.6%	533 388	20.4%	2 105 384	80.4%	662 989	72.3%	(19.5%)	
Borrowing	140 790	127 747	5 004	3.6%	21 753	15.5%	29 427	23.0%	56 319	44.1%	112 504	88.1%	56 222	74.5%	(15.5%)	
Internally generated funds	387 335	434 529	23 093	6.0%	60 626	15.7%	57 807	13.3%	45 427	10.5%	186 954	43.0%	91 363	61.5%	(50.3%)	
Public contributions and donations	16 009	14 604	206	1.3%	45	3%	-	-	3 283	22.5%	3 535	24.2%	1 201	77.3%	173.5%	
Capital Expenditure Standard Classification	3 152 048	3 195 963	461 002	14.6%	630 341	20.0%	678 616	21.2%	638 418	20.0%	2 408 377	75.4%	811 774	71.0%	(21.4%)	
Governance and Administration	158 983	165 473	14 219	8.9%	9 067	5.7%	14 621	8.8%	33 990	20.5%	71 897	43.4%	24 443	43.7%	39.1%	
Executive & Council	62 284	34 162	204	3%	1 048	1.7%	5 389	15.7%	14 018	41.0%	20 618	60.4%	1 810	25.5%	674.6%	
Budget & Treasury Office	96 411	56 331	2 670	2.8%	149	2%	3 225	5.7%	7 627	13.5%	13 680	24.2%	5 993	22.8%	27.3%	
Corporate Services	287	74 979	11 345	3 953.1%	7 869	2 741.9%	6 037	8.1%	12 346	16.5%	37 598	50.1%	16 641	111.8%	(25.8%)	
Community & Public Safety	172 512	156 500	10 575	6.1%	21 572	12.5%	26 513	16.9%	37 920	24.2%	96 581	61.7%	27 560	58.6%	37.6%	
Community & Social Services	68 000	78 402	6 611	9.7%	10 839	15.9%	14 881	19.0%	11 327	14.4%	43 658	55.7%	10 532	49.7%	7.5%	
Sport And Recreation	65 550	42 147	2 247	2.4%	10 067	15.4%	9 768	20.8%	16 897	40.1%	27 978	90.1%	10 627	51.6%	59.0%	
Public Safety	26 308	32 380	1 718	6.5%	336	1.3%	2 688	8.3%	4 053	12.5%	8 794	27.2%	6 020	93.9%	(32.7%)	
Housing	10 055	1 227	-	-	331	3.3%	1	1%	327	26.6%	659	53.7%	263	5.2%	24.3%	
Health	2 600	2 344	-	-	-	-	175	7.5%	5 316	226.9%	5 692	244.2%	1 117	83.9%	4 467.5%	
Economic and Environmental Services	771 072	772 945	127 068	16.5%	212 072	27.5%	170 232	22.0%	145 993	18.8%	654 466	84.7%	196 204	87.2%	(26.9%)	
Planning and Development	121 018	110 607	9 397	7.8%	24 835	20.5%	28 527	25.0%	30 373	27.8%	93 132	84.2%	65 537	124.6%	(53.7%)	
Road Transport	645 274	688 767	117 671	18.2%	187 237	29.0%	141 643	21.5%	114 441	17.4%	560 992	85.2%	123 390	79.7%	(13.6%)	
Environmental Protection	5 580	3 571	-	-	-	-	42	1.7%	80	3.4%	78	7.8%	277	2.8%	11.1%	
Trading Services	1 988 085	2 032 126	308 644	15.5%	386 639	19.4%	466 102	22.9%	418 510	20.6%	1 579 715	78.2%	561 552	69.4%	(25.5%)	
Electricity	322 793	364 935	45 395	13.8%	45 501	13.3%	59 578	17.2%	70 780	20.4%	221 173	63.8%	55 302	68.0%	(29.8%)	
Water	127 110	129 891	28 134	18.8%	27 360	22.3%	37 130	28.6%	22 600	18.4%	104 090	81.1%	32 210	67.3%	(27.6%)	
Waste Water Management	278 178	273 192	31 267	8.4%	40 267	15.9%	77 105	29.7%	77 105	29.7%	274 373	100.0%	38 624	90.5%	(4.5%)	
Waste Management	61 902	82 207	2 468	4.0%	9 511	15.5%	12 188	14.8%	14 012	17.0%	38 179	46.4%	2 546	16.7%	450.4%	
Other	60 597	68 919	675	1.1%	992	1.6%	1 148	1.7%	2 904	4.2%	5 719	8.3%	15	4.8%	19 363.3%	

Part 3: Cash Receipts and Payments

	2017/18												2016/17		Q4 of 2016/17 to Q4 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Cash Flow from Operating Activities																
Receipts	17 525 993	17 459 171	5 216 968	29.8%	4 812 078	27.5%	4 325 439	24.8%	2 496 274	14.3%	16 850 759	96.5%	2 292 084	104.9%	8.9%	
Property rates, penalties and collection charges	2 066 148	2 857 500	449 609	21.8%	493 167	23.9%	491 398	17.2%	491 257	17.2%	1 925 431	67.4%	415 420	98.7%	18.3%	
Service charges	6 150 920	5 068 984	1 147 964	18.7%	1 195 876	19.4%	1 492 029	29.9%	1 098 321	21.7%	4 934 190	97.5%	1 075 511	85.3%	2.1%	
Other revenue	836 243	1 306 110	634 863	75.9%	485 262	58.0%	586 160	44.9%	770 404	59.0%	2 016 688	109.6%	500 418	310.5%	54.0%	
Government - operating	5 510 331	5 194 673	2 008 134	36.4%	1 760 715	32.5%	1 094 135	21.1%	(19 314)	(4%)	4 873 671	93.8%	45 958	95.9%	(142.0%)	
Government - capital	2 570 724	2 572 149	909 796	35.4%	751 549	29.2%	539 567	21.0%	16 034	.6%	2 216 945	86.2%	33 591	103.3%	(52.3%)	
Interest	391 433	465 227	66 604	17.0%	95 508	24.4%	122 115	26.2%	139 440	30.0%	423 666	91.1%	221 053	155.6%	(36.9%)	
Dividends	195	4 527	-	-	(73 071)	2.4%	34	9%	133	2.9%	167	3.7%	127	75.2%	(2.3%)	
Payments	(14 959 230)	(15 050 517)	(3 689 417)	24.7%	(3 553 347)	23.8%	(3 337 637)	22.2%	(3 655 790)	24.3%	(14 236 191)	94.6%	(2 965 317)	109.3%	23.3%	
Suppliers and employees	(14 122 598)	(14 264 277)	(3 630 048)	25.7%	(3 450 995)	24.4%	(3 096 887)	21.7%	(3 488 726)	24.5%	(13 666 656)	95.9%	(2 820 041)	112.1%	23.7%	
Finance charges	(249 659)	(209 036)	(15 685)	6.3%	(29 281)	11.7%	(64 199)	45.1%	(19 344)	18.8%	(178 509)	85.4%	(35 295)	85.5%	11.5%	
Transfers and grants	(586 973)	(955 213)	(43 684)	7.4%	(73 071)	12.4%	(146 533)	24.4%	(127 728)	21.5%	(391 036)	45.2%	(109 948)	58.9%	16.1%	
Net Cash from/(used) Operating Activities	2 566 763	2 408 654	1 527 552	59.5%	1 258 731	49.0%	987 801	41.0%	(1 159 516)	(48.1%)	2 614 568	108.5%	(673 233)	82.6%	72.2%	
Cash Flow from Investing Activities																
Receipts	450 292	25 479	531 199	118.0%	(235 911)	(52.4%)	220 290	864.6%	(272 104)	(1 067.9%)	243 474	955.6%	94 374	(24.5%)	(388.3%)	
Proceeds on disposal of PPE	81 384	71 709	39 199	48.2%	89	1%	290	.4%	5 608	7.8%	45 186	63.0%	10 374	112.6%	(45.9%)	
Decrease in non-current debtors	235 632	(161 506)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	119 240	119 240	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (decrease) in non-current investments	14 016	(3 984)	492 000	3 510.3%	(236 000)	(1 683.8%)	220 000	(5 522.0%)	(277 712)	(6 970.5%)	198 288	(4 977.0%)	84 000	(91.4%)	(430.6%)	
Payments	(3 033 940)	(3 073 576)	(310 965)	10.2%	(527 403)	17.4%	(585 269)	(19.0%)	(633 214)	(20.6%)	(2 056 851)	66.9%	(634 123)	72.0%	(1%)	
Capital assets	(3 033 940)	(3 073 576)	(310 965)	10.2%	(527 403)	17.4%	(585 269)	(19.0%)	(633 214)	(20.6%)	(2 056 851)	66.9%	(634 123)	72.0%	(1%)	
Net Cash from/(used) Investing Activities	(2 583 648)	(3 048 097)	220 234	(8.5%)	(763 314)	(29.5%)	(364 980)	(12.0%)	(905 318)	(29.7%)	(1 813 377)	(59.5%)	(639 746)	(75.3%)	67.7%	
Cash Flow from Financing Activities																
Receipts	140 556	133 593	2 332	1.7%	55	-	1 153	.9%	130 992	98.1%	134 532	100.7%	2 508	28.6%	5 122.2%	
Short term loans	-	-	(197)	-	-	-	-	-	-	-	(197)	-	-	-	-	
Borrowing long term/financing	134 700	129 827	-	-	-	-	-	-	127 712	98.4%	127 712	98.4%	-	-	(100.0%)	
Increase (decrease) in consumer deposits	5 766	3 766	2 529	43.9%	85	1.0%	1 153	20.6%	1 280	87.1%	7 017	186.3%	2 508	59.4%	30.8%	
Payments	(66 057)	(63 620)	(12 440)	18.8%	(19 657)	(29.8%)	(7 868)	(12.4%)	(17 801)	(28.0%)	(57 766)	(90.8%)	(9 029)	(39.5%)	97.2%	
Repayment of borrowing	(66 057)	(63 620)	(12 440)	18.8%	(19 657)	(29.8%)	(7 868)	(12.4%)	(17 801)	(28.0%)	(57 766)	(90.8%)	(9 029)	(39.5%)	97.2%	
Net Cash from/(used) Financing Activities	74 499	69 973	(10 108)	(13.6%)	(19 602)	(26.3%)	(6 714)	(9.6%)	113 191	161.8%	76 766	109.7%	(6 521)	(43.1%)	(1 835.9%)	
Net Increase/(Decrease) in cash held																
	57 614	(569 470)	1 737 678	3 016.1%	475 815	825.9%	616 107	(108.2%)	(1 951 643)	(342.7%)	877 957	(154.2%)	(1 219 502)	23.4%	60.0%	
Cash/cash equivalents at the year begin:	1 086 137	1 360 271	1 065 036	98.1%	2 802 714	258.0%	3 278 529	241.0%	3 894 636	286.3%	1 065 036	78.3%	2 156 384	79.1%	80.6%	
Cash/cash equivalents at the year end:	1 143 751	790 801	2 802 714	245.0%	3 278 529	286.6%	3 894 636	492.5%	1 942 993	245.7%	1 942 993	245.7%	936 883	107.0%	107.4%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	74 359	2.9%	82 190	3.3%	69 446	2.8%	2 295 417	91.0%	2 521 412	21.9%	-	-	124 710	4.9%
Trade and Other Receivables from Exchange Transactions - Electric	4 487	.4%	166 955	9.3%	101 620	5.6%	84 7%	0.3%	1 524 220	84.7%	1 799 202	15.8%	21 778	1.2%
Receivables from Non-exchange Transactions - Property Rates	131 368	4.9%	126 313	4.7%	85 720	3.2%	2 347 546	87.2%	2 680 946	23.3%	2 767	.1%	110 533	4.1%
Receivables from Exchange Transactions - Waste Water Management	21 016	2.3%	27 797	3.0%	23 143	2.5%	845 745	92.2%	917 700	8.0%	-	-	79 344	8.6%
Receivables from Exchange Transactions - Waste Management	21 904	3.0%	23 764	3.3%	21 854	3.0%	651 182	90.6%	718 704	6.2%	-	-	54 037	7.5%
Receivables from Exchange Transactions - Property Rental Debtors	445	11.9%	112	3.0%	386	10.3%	2 794	74.8%	3 737	3.3%	-	-	685	17.5%
Interest on Asset Debtor Accounts	25 816	2.6%	15 183	1.5%	16 786	1.7%	925 569	94.2%	959 354	8.6%	-	-	144 683	14.6%
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24 888	1.3%	114 120	6.0%	58 892	3.1%	1 693 982	89.5%	1 891 883	16.4%	-	-	73 665	3.9%
Total By Income Source	306 283	2.7%	556 433	4.8%	377 846	3.3%	10 296 455	89.2%	11 537 018	100.0%	2 767	-	609 404	5.3%
Debtors Age Analysis By Customer Group														
Organ of State	65 851	5.6%	25 021	2.1%	36 925	3.1%	1 052 399	89.2%	1 180 195	10.2%	2 767	.2%	55 176	4.7%
Commercial	97 080	6.2%	140 226	8.9%	72 403	4.6%	1 258 452	80.3%	1 568 161	13.6%	-	-	106 823	6.8%
Households	140 839	1.8%	339 076	4.4%	244 208	3.2%	6 954 528	90.6%	7 678 651	66.6%	-	-	437 197	5.7%
Other	2 513	.2%	52 110	4.7%	23 310	2.2%	1 031 076	92.9%	1 110 010	9.4%	-	-	10 208	.9%
Total By Customer Group	306 283	2.7%	556 433	4.8%	377 846	3.3%	10 296 455	89.2%	11 537 018	100.0%	2 767	-	609 404	5.3%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	538 556	14.0%	463 308	12.0%	155 175	4.0%	2 693 241	69.9%	3 850 280	55.0%
Bulk Water	310 877	23.6%	129 110	9.8%	79 413	6.0%	798 256	60.6%	1 317 656	18.8%
PAYE deductions	33 006	64.6%	2 886	5.7%	2 966	5.8%	12 188	23.9%	51 014	.7%
VAT (output less input)	12 047	73.5%	2 378	14.5%	729	4.4%	1 240	7.6%	16 393	.2%
Pensions / Retirement	26 264	100.0%	-	-	-	-	-	-	26 264	.4%
Loan repayments	8 919	100.0%	-	-	-	-	-	-	8 919	.1%
Trade Creditors	480 058	65.6%	115 226	10.9%	11 631	1.1%	446 717	42.4%	1 053 632	15.1%
Auditor General	5 093	22.5%	644	2.8%	570	2.5%	16 335	72.1%	22 643	.3%
Other	19 206	3.0%	3 382	.5%	4 417	.7%	623 742	95.9%	650 747	9.3%
Total	1 434 025	20.5%	716 933	10.2%	255 121	3.6%	4 591 728	65.6%	6 997 808	100.0%

Contact Details

Municipal Manager		
Financial Manager		

Source: Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2018 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2017/18												2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	425 035	425 035	27 804	6.5%	149 939	35.3%	88 135	20.7%	42 513	10.0%	308 391	72.6%	18 372	79.0%	131.4%
Property rates	84 731	84 731	2 979	3.5%	12 577	14.8%	(10 329)	(12.2%)	4 502	5.3%	9 729	11.5%	6 880	94.1%	(34.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	1 180	-	1 180	-	-	-	(100.0%)
Service charges - electricity revenue	28 408	28 408	5 762	20.3%	6 462	22.8%	7 033	24.8%	13 128	46.2%	32 405	114.1%	2 305	52.8%	469.5%
Service charges - water revenue	7 408	7 408	1 425	19.2%	927	12.5%	1 056	14.3%	1 638	22.1%	5 046	68.1%	573	51.2%	186.1%
Service charges - sanitation revenue	8 214	8 214	1 297	15.8%	1 675	20.4%	1 460	17.8%	2 724	33.2%	7 154	87.1%	1 114	56.1%	144.6%
Service charges - refuse revenue	7 883	7 883	1 228	15.6%	3 420	43.4%	1 832	23.2%	2 895	36.7%	9 574	121.5%	1 078	55.7%	168.6%
Service charges - other	-	-	0	-	619	-	-	-	1	-	619	-	-	-	(100.0%)
Rental of facilities and equipment	1 977	1 977	620	31.4%	302	15.3%	400	20.2%	646	32.7%	1 968	99.6%	581	86.8%	11.2%
Interest earned - external investments	2 636	2 636	858	32.4%	-	-	-	-	-	-	858	32.4%	-	69.0%	-
Interest earned - outstanding debtors	15 299	15 299	9 152	59.8%	6 630	43.3%	12 965	84.7%	13 706	89.6%	42 453	277.5%	2 192	118.2%	525.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 080	3 080	656	19.7%	285	9.3%	444	14.4%	81	2.6%	1 416	46.0%	288	46.0%	(72.0%)
Licences and permits	-	-	162	-	77	-	1	-	1	-	240	-	2	-	(64.6%)
Agency services	-	-	-	-	-	-	70 481	-	227	-	70 709	-	-	-	(100.0%)
Transfers recognised - operational	262 209	262 209	2 326	0.9%	115 784	44.2%	35	-	-	-	118 145	45.1%	-	74.1%	(46.3%)
Other own revenue	3 191	3 191	1 269	39.8%	963	30.2%	2 630	82.4%	1 762	55.2%	6 624	207.6%	3 280	276.9%	(71.8%)
Gains on disposal of PPE	-	-	120	-	-	-	127	-	23	-	271	-	80	-	(71.6%)
Operating Expenditure	406 048	406 048	58 633	14.4%	50 377	12.4%	86 293	21.3%	55 988	13.8%	251 291	61.9%	46 313	49.7%	20.9%
Employee related costs	145 345	145 345	34 821	24.0%	36 308	25.0%	37 443	25.8%	40 284	27.7%	148 856	102.4%	26 278	71.5%	53.3%
Remuneration of councillors	17 257	17 257	3 814	22.1%	2 427	14.1%	5 310	30.8%	4 474	25.9%	16 025	92.9%	2 591	63.5%	72.7%
Debt impairment	49 707	49 707	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	39 146	39 146	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 087	1 087	-	-	-	-	-	-	31	2.9%	31	2.9%	-	-	(100.0%)
Bulk purchases	61 570	61 570	3 988	6.5%	24	-	17 860	29.0%	589	1.0%	22 462	36.5%	484	49.9%	21.7%
Other Materials	11 725	11 725	1 186	10.1%	1 936	16.5%	3 331	28.4%	1 333	11.4%	7 786	66.4%	780	51.9%	70.8%
Contracted services	27 122	27 122	10 454	38.5%	2 993	11.0%	13 488	49.7%	4 050	14.9%	38 986	144.2%	3 188	58.0%	27.1%
Transfers and grants	-	-	-	-	-	-	35	-	10	-	45	-	84	-	(88.1%)
Other expenditure	53 090	53 090	4 370	8.2%	6 653	12.5%	8 861	16.7%	5 217	9.8%	25 101	47.3%	12 908	70.5%	(59.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 987	18 987	(30 829)	-	99 562	-	1 842	-	(13 475)	-	57 100	-	(27 941)	-	-
Transfers recognised - capital	-	-	37 219	-	1	-	-	-	-	-	37 220	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 987	18 987	6 390	-	99 563	-	1 842	-	(13 475)	-	94 320	-	(27 941)	-	-
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	18 987	18 987	6 390	-	99 563	-	1 842	-	(13 475)	-	94 320	-	(27 941)	-	-
Attributable to members	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 987	18 987	6 390	-	99 563	-	1 842	-	(13 475)	-	94 320	-	(27 941)	-	-
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 987	18 987	6 390	-	99 563	-	1 842	-	(13 475)	-	94 320	-	(27 941)	-	-

Part 2: Capital Revenue and Expenditure

	2017/18												2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	133 185	133 185	60 908	45.7%	33 854	25.4%	35 267	26.5%	12 337	9.3%	142 366	106.9%	10 479	95.7%	17.7%
National Government	126 185	126 185	60 908	48.3%	33 854	26.8%	26 418	20.9%	12 337	9.8%	133 517	105.8%	10 479	82.8%	17.7%
Provincial Government	-	-	-	-	-	-	8 849	-	-	-	8 849	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	126 185	126 185	60 908	48.3%	33 854	26.8%	35 267	27.9%	12 337	9.8%	142 366	112.8%	10 479	82.8%	17.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 000	7 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	133 185	133 185	60 908	45.7%	33 854	25.4%	35 267	26.5%	12 337	9.3%	142 366	106.9%	10 479	95.7%	17.7%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	21 185	21 185	-	-	-	-	1 778	8.4%	-	-	1 778	8.4%	-	-	-
Community & Social Services	7 000	7 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 185	4 185	-	-	-	-	1 778	42.5%	-	-	1 778	42.5%	-	-	-
Public Safety	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 000	43 000	16 386	38.1%	18 915	44.0%	9 532	22.2%	6 366	14.8%	51 199	119.1%	2 783	209.2%	128.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	43 000	43 000	16 386	38.1%	18 915	44.0%	9 532	22.2%	6 366	14.8%	51 199	119.1%	2 783	209.2%	128.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	69 000	69 000	44 522	64.5%	14 939	21.7%	23 957	34.7%	5 970	8.7%	89 389	129.5%	7 695	106.6%	(22.4%)
Electricity	7 000	7 000	20 278	289.7%	4 557	65.1%	1 985	28.4%	-	-	26 820	383.1%	2 464	1 019.6%	(100.0%)
Water	47 000	47 000	24 244	51.6%	10 382	22.1%	19 946	42.4%	3 268	7.0%	57 840	123.1%	5 231	90.7%	(37.5%)
Waste Water Management	15 000	15 000	-	-	-	-	2 026	13.5%	2 702	18.0%	4 729	31.5%	-	60.9%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	9.3%	-

Part 3: Cash Receipts and Payments

	2017/18											2016/17		Q4 of 2016/17 to Q4 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Cash Flow from Operating Activities	494 215	494 215	139 619	28.3%	174 466	35.3%	125 261	25.3%	21 189	4.3%	460 534	93.2%	27 284	106.5%	(22.3%)
Receipts															
Property rates, penalties and collection charges	55 075	55 075	11 946	21.7%	4 374	7.9%	12 962	23.5%	5 038	9.1%	34 319	62.3%	5 002	55.9%	-7%
Service charges	33 743	33 743	9 993	29.6%	7 673	22.7%	8 549	25.3%	10 989	32.6%	37 206	110.3%	7 122	99.3%	54.3%
Other revenue	8 248	8 248	11 164	135.4%	10 252	124.3%	9 190	111.4%	1 687	20.5%	32 293	391.5%	10 473	392.9%	(83.9%)
Government - operating	262 209	262 209	106 515	40.6%	88 747	33.8%	64 027	24.4%	110	-	259 399	98.9%	2 186	57.4%	(95.0%)
Government - capital	126 185	126 185	-	-	60 887	48.3%	29 154	23.1%	-	-	90 041	71.4%	-	211.1%	-
Interest	8 755	8 755	-	-	2 533	28.9%	1 380	15.8%	3 365	38.4%	7 277	83.1%	2 501	223.9%	34.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(310 196)	(310 196)	(93 367)	30.1%	(98 408)	31.7%	(99 307)	32.0%	(58 685)	18.9%	(349 767)	112.8%	(62 006)	95.7%	(5.4%)
Suppliers and employees	(309 109)	(309 109)	(93 367)	30.2%	(98 408)	31.8%	(99 307)	32.1%	(58 610)	19.0%	(349 692)	113.1%	(62 006)	96.0%	(5.7%)
Finance charges	(1 087)	(1 087)	-	-	-	-	-	-	(75)	6.9%	(75)	6.9%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	184 020	184 020	46 252	25.1%	76 057	41.3%	25 954	14.1%	(37 496)	(20.4%)	110 767	60.2%	(34 722)	134.4%	8.0%
Cash Flow from Investing Activities															
Receipts	15 611	15 611	38 919	249.3%	-	-	-	-	-	-	38 919	249.3%	-	-	-
Proceeds on disposal of PPE	611	611	38 919	6 370.0%	-	-	-	-	-	-	38 919	6 370.0%	-	-	-
Decrease in non-current debtors	15 000	15 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(133 185)	(133 185)	(60 919)	45.7%	(33 853)	25.4%	(32 960)	24.7%	(12 338)	9.3%	(140 069)	105.2%	(10 479)	151.7%	17.7%
Capital assets	(133 185)	(133 185)	(60 919)	45.7%	(33 853)	25.4%	(32 960)	24.7%	(12 338)	9.3%	(140 069)	105.2%	(10 479)	151.7%	17.7%
Net Cash from/(used) Investing Activities	(117 574)	(117 574)	(22 000)	18.7%	(33 853)	28.8%	(32 960)	28.0%	(12 338)	10.5%	(101 150)	86.0%	(10 479)	151.5%	17.3%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	66 445	66 445	24 253	36.5%	42 205	63.5%	(7 006)	(10.5%)	(49 834)	(75.0%)	9 617	14.5%	(45 201)	10.2%	10.2%
Cash/bank equivalents at the year begin:	1 200	1 200	1 961	163.4%	26 214	2 184.5%	68 418	5 701.5%	61 412	5 117.7%	1 961	163.4%	47 039	100.1%	30.6%
Cash/bank equivalents at the year end:	67 645	67 645	26 214	38.8%	68 418	101.1%	61 412	90.8%	11 578	17.1%	11 578	17.1%	1 838	12.6%	529.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	588	4.0%	394	2.7%	225	1.5%	13 474	91.8%	14 681	2.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 899	20.9%	1 517	10.9%	683	4.9%	8 786	63.3%	13 885	24.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 346	3.0%	61 368	16.1%	29 962	5.5%	288 624	75.5%	382 290	71.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 120	2.2%	968	1.9%	925	1.8%	47 891	94.1%	50 905	9.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 176	2.9%	1 084	2.7%	1 049	2.6%	36 583	91.7%	39 892	7.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Annual Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	643	1.7%	706	1.9%	593	1.6%	34 825	94.7%	36 767	6.8%	-	-	-	-
Total By Income Source	17 772	3.3%	66 028	12.3%	24 437	4.5%	430 184	79.9%	538 421	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	3 497	5.3%	4 055	6.1%	3 514	5.3%	55 411	83.4%	66 477	12.3%	-	-	-	-
Commercial	2 862	4.3%	2 618	3.9%	2 404	3.6%	58 935	88.2%	66 820	12.4%	-	-	-	-
Households	7 249	3.6%	38 819	19.1%	14 439	7.1%	143 200	70.3%	203 706	37.8%	-	-	-	-
Other	4 164	2.1%	20 536	10.7%	4 080	2.0%	172 637	87.7%	201 418	37.4%	-	-	-	-
Total By Customer Group	17 772	3.3%	66 028	12.3%	24 437	4.5%	430 184	79.9%	538 421	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mh Dlamini M	017 843 4028
Financial Manager	M G Mhisi	017 843 4028

Source: Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Particulars	2017/18												2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
B: thousands															
Operating Revenue and Expenditure	651 738	616 022	173 230	26.6%	161 423	24.8%	146 708	23.8%	123 292	20.0%	604 653	98.2%	74 592	87.0%	65.3%
Operating Revenue	100 343	102 912	25 906	25.8%	25 565	25.5%	25 634	25.1%	25 863	25.1%	103 168	100.2%	15 646	92.6%	45.3%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	217 377	206 578	53 551	25.8%	49 164	22.6%	48 720	23.1%	53 142	25.7%	204 576	99.0%	33 271	84.6%	59.7%
Service charges - water revenue	55 903	52 691	12 803	22.0%	17 427	31.2%	12 129	23.8%	58 642	112.6%	219 234	31.2%	9 052	99.8%	79.3%
Service charges - sanitation revenue	26 876	27 748	6 973	25.9%	6 952	25.9%	6 899	25.1%	7 028	25.8%	27 959	100.6%	4 043	90.4%	73.8%
Service charges - refuse revenue	26 943	23 660	5 903	22.0%	5 943	25.8%	5 908	25.0%	6 095	25.8%	23 848	100.8%	3 405	92.6%	74.9%
Service charges - other	2	-	-	-	46	2 315.1%	-	-	-	-	-	-	383	144 444.8%	(100.0%)
Rental of facilities and equipment	2 431	1 971	896	45.8%	896	20.4%	848	20.6%	2 068	104.9%	11	0.5%	381	76.0%	102.0%
Interest earned - external investments	1 130	1 031	34	2.9%	449	40.1%	97	9.4%	541	52.0%	1 142	110.7%	32	50.8%	153.8%
Interest earned - outstanding debtors	23 823	24 538	7 072	29.7%	4 996	21.0%	6 670	27.2%	6 849	27.9%	25 506	104.3%	3 910	93.1%	75.2%
Dividends received	4 932	8 831	1	0.1%	2	0.2%	1	0.1%	56	0.6%	40	0.7%	1	1%	6 241.1%
Fines	4 000	4 206	19	0.5%	907	23.8%	1 515	36.0%	900	21.4%	3 392	80.6%	923	67.6%	(2.5%)
Licences and permits	7 700	-	-	-	-	-	-	-	-	-	-	-	2 129	83.6%	(100.0%)
Agency services	141 212	141 262	58 694	41.6%	44 628	31.8%	34 172	24.2%	90	0.1%	137 885	97.6%	-	97.4%	(100.0%)
Transfers recognised - operational	22 876	13 173	1 260	5.9%	4 052	17.9%	4 562	33.6%	33 941	27.0%	13 941	99.0%	1 413	12.1%	152.1%
Gains on disposal of PPE	15 000	8 000	368	2.5%	387	2.6%	211	2.6%	2 322	29.0%	3 209	41.1%	-	66.0%	(100.0%)
Operating Expenditure	791 767	780 659	129 743	16.4%	207 825	26.2%	134 982	17.3%	153 561	19.7%	626 111	80.2%	61 961	66.2%	147.8%
Employee related costs	185 168	187 950	47 726	25.8%	44 690	24.1%	45 027	24.0%	44 675	23.8%	182 118	96.9%	26 565	87.6%	68.2%
Remuneration of councillors	14 400	14 400	3 363	23.4%	3 363	23.4%	3 308	26.9%	3 575	24.8%	14 181	98.5%	2 242	88.1%	59.5%
Debt impairment	73 828	74 951	-	-	-	-	-	-	-	-	-	-	-	49.0%	(100.0%)
Depreciation and asset impairment	87 200	92 256	-	-	76 328	87.5%	198	2%	(493)	(5.5%)	76 039	82.3%	-	50.0%	(100.0%)
Finance charges	500	18	6	1.2%	3	0.7%	6	33.3%	177	985.1%	193	1 070.0%	-	-	(100.0%)
Bulk purchases	240 180	251 502	52 153	21.1%	46 586	18.9%	54 185	21.5%	59 878	23.1%	212 801	84.6%	16 438	60.9%	264.3%
Other Materials	34 000	74 049	7	0.0%	7 433	19.1%	7 438	19.4%	12 643	37.2%	31 513	92.7%	4 060	12.8%	215.5%
Contracted services	89 867	10 128	11 284	13.0%	1 724	16.2%	13 612	21.9%	19 216	27.5%	61 851	88.0%	4 982	64.6%	289.2%
Transfers and grants	-	-	(5)	-	-	-	-	-	-	-	0	-	-	-	-
Other expenditure	93 803	55 230	10 862	11.6%	12 127	12.9%	10 637	19.3%	13 789	25.0%	47 414	85.8%	7 745	43.0%	78.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(140 029)	(164 636)	43 487		(46 402)		11 725		(30 269)		(21 458)		12 631		
Transfers recognised - capital	72 055	72 055	10 000	13.9%	-	-	-	-	-	-	10 000	13.9%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(67 974)	(92 581)	53 487		(46 402)		11 725		(30 269)		(11 458)		12 631		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(67 974)	(92 581)	53 487		(46 402)		11 725		(30 269)		(11 458)		12 631		
Surplus/(Deficit) attributable to municipality	(67 974)	(92 581)	53 487		(46 402)		11 725		(30 269)		(11 458)		12 631		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(67 974)	(92 581)	53 487		(46 402)		11 725		(30 269)		(11 458)		12 631		

[illegible]

Part 3: Cash Receipts and Payments

R thousands	2017/18											2016/17		Q4 of 2016/17 to Q4 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
Cash Flow from Operating Activities	622 771	566 224	210 736	33.8%	180 481	29.0%	142 385	25.1%	120 819	21.3%	654 421	115.6%	-	74.7%	
Receipts	83 284	72 191	32 787	39.4%	18 049	21.7%	18 440	25.5%	25 469	35.3%	94 745	131.2%	-	75.9%	
Property rates, penalties and collection charges	289 249	260 457	68 543	23.7%	70 410	24.3%	68 733	26.4%	77 388	29.7%	285 074	109.9%	-	65.9%	
Service charges	33 419	19 218	16 406	49.7%	14 034	42.0%	54 775	285.0%	17 962	93.5%	103 371	537.9%	-	66.6%	
Other revenue	141 211	141 262	58 701	41.6%	45 607	32.3%	437	3%	-	-	104 745	74.1%	-	96.3%	
Government - operating	72 055	72 055	34 099	47.3%	31 877	44.2%	-	-	-	-	65 976	91.6%	-	72.6%	
Government - capital	3 553	1 041	-	-	503	14.2%	1	1%	-	-	504	48.4%	-	54.0%	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(627 694)	(614 775)	(135 655)	21.6%	(131 490)	20.9%	(134 814)	21.9%	(154 054)	25.1%	(556 013)	90.4%	-	71.1%	
Suppliers and employees	(627 194)	(614 757)	(135 453)	21.6%	(131 452)	21.0%	(134 808)	21.9%	(143 452)	23.3%	(545 195)	88.7%	-	71.2%	
Finance charges	(500)	(18)	(6)	1.2%	(3)	7%	(6)	33.3%	-	-	(19)	84.9%	-	21.9%	
Transfers and grants	-	-	(196)	-	(5)	-	-	-	(10 602)	-	(10 603)	-	-	(100.0%)	
Net Cash from/(used) Operating Activities	(4 923)	(48 551)	75 081	(1 525.0%)	48 990	(995.1%)	7 571	(15.6%)	(33 235)	68.5%	98 408	(202.7%)	-	47.9%	
Cash Flow from Investing Activities	15 000	8 000	-	-	1	-	0	-	0	-	1	-	-	32.4%	
Receipts	15 000	8 000	-	-	1	-	0	-	0	-	1	-	-	32.4%	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(79 055)	(73 055)	(16 636)	21.0%	(18 461)	23.4%	(27 383)	37.5%	(9 631)	13.2%	(72 111)	98.7%	-	79.4%	
Capital assets	(79 055)	(73 055)	(16 636)	21.0%	(18 461)	23.4%	(27 383)	37.5%	(9 631)	13.2%	(72 111)	98.7%	-	79.4%	
Net Cash from/(used) Investing Activities	(64 055)	(65 055)	(16 636)	26.0%	(18 461)	28.8%	(27 383)	42.1%	(9 631)	14.8%	(72 110)	110.8%	-	80.8%	
Cash Flow from Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(3 045)	(311)	(77)	2.5%	(78)	2.6%	(81)	25.9%	-	-	(235)	75.7%	-	158.8%	
Repayment of borrowing	(3 045)	(311)	(77)	2.5%	(78)	2.6%	(81)	25.9%	-	-	(235)	75.7%	-	158.8%	
Net Cash from/(used) Financing Activities	(3 045)	(311)	(77)	2.5%	(78)	2.6%	(81)	25.9%	-	-	(235)	75.7%	-	158.8%	
Net Increase/(Decrease) in cash held	(72 023)	(113 917)	58 369	(81.0%)	30 451	(42.3%)	(19 893)	17.5%	(42 866)	37.6%	26 062	(22.9%)	-	62.4%	
Cash/cash equivalents at the year begin:	(78 414)	2 176	2 176	(2.8%)	60 546	(77.2%)	90 997	4 181.2%	71 104	3 267.2%	2 176	100.0%	(77 341)	123.9%	
Cash/cash equivalents at the year end:	(150 497)	(111 741)	60 546	(40.2%)	90 997	(60.5%)	71 104	(63.6%)	28 238	(25.3%)	28 238	(25.3%)	(77 341)	55.6%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Info Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 344	12.0%	2 199	2.1%	2 663	2.6%	85 697	83.3%	102 903	18.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	14 737	17.9%	1 552	1.9%	1 491	1.8%	64 382	78.4%	82 162	15.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 776	14.3%	2 666	3.5%	2 452	3.3%	59 411	78.9%	75 305	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 616	6.7%	999	1.9%	933	1.7%	48 441	89.7%	53 990	9.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 425	6.3%	879	1.6%	826	1.5%	49 510	90.6%	54 640	10.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Asset Debtor Accounts	4 680	3.5%	2 325	1.7%	2 274	1.7%	125 002	93.1%	134 281	24.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 391	10.1%	1 710	3.9%	1 140	2.6%	36 388	83.4%	43 629	8.0%	-	-	-	-
Total By Income Source	53 970	9.9%	12 331	2.5%	11 719	2.2%	468 831	85.7%	546 910	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 797	15.4%	1 430	12.3%	1 283	11.0%	7 146	61.3%	11 656	2.1%	-	-	-	-
Commercial	25 041	18.6%	2 546	1.9%	2 343	1.7%	104 505	77.7%	134 436	24.6%	-	-	-	-
Households	25 218	6.7%	7 788	2.1%	7 575	2.0%	336 588	89.2%	377 169	69.0%	-	-	-	-
Other	1 914	8.1%	567	2.4%	577	2.4%	20 997	87.1%	23 649	4.3%	-	-	-	-
Total By Customer Group	53 970	9.9%	12 331	2.5%	11 719	2.2%	468 831	85.7%	546 910	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	15 096	15.8%	-	-	-	-	80 217	84.2%	95 312	14.3%
Bulk Water	11 915	2.7%	18 840	4.2%	37 027	8.3%	379 865	84.9%	447 648	67.3%
PAYE deductions	2 203	100.0%	-	-	-	-	-	-	2 203	3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 502	100.0%	-	-	-	-	-	-	2 502	4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 110	36.4%	10 253	33.6%	3 700	12.1%	5 480	17.9%	30 543	4.6%
Auditor General	-	-	25	100.0%	-	-	-	-	25	-
Other	8 491	9.8%	2 814	3.2%	2 898	3.3%	72 861	83.7%	87 064	13.1%
Total	51 396	7.7%	31 933	4.8%	43 626	6.6%	538 423	80.9%	665 377	100.0%

Contact Details

Municipal Manager	Mr D.I. Makuleko (Acting from 17 October	017 801 3749
Financial Manager	Ms M.M.P. Matheka	017 801 3502

Source: Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2018 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditur

R thousands	2017/18												2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	431 499	444 480	143 371	33.2%	124 630	28.9%	104 618	23.5%	75 198	16.9%	447 816	100.8%	74 302	103.2%	1.2%
Property rates	41 452	43 586	15 348	37.0%	13 148	31.7%	10 592	24.3%	8 809	20.2%	47 896	109.6%	10 951	90.8%	(19.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	113 401	113 606	28 581	25.2%	25 943	22.9%	25 681	22.6%	22 172	19.5%	102 377	90.1%	32 507	120.8%	(31.8%)
Service charges - water revenue	16 945	20 774	5 130	31.5%	5 078	30.0%	5 028	24.2%	4 289	16.8%	18 922	91.1%	5 450	147.7%	(35.5%)
Service charges - capital revenue	9 354	9 307	2 139	22.9%	2 372	25.4%	2 380	25.6%	1 590	16.9%	8 641	87.6%	2 547	95.8%	(17.6%)
Service charges - refuse revenue	9 962	11 224	2 083	20.9%	2 678	26.9%	2 697	24.0%	1 793	16.0%	9 852	87.8%	2 526	99.1%	(29.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	10 840	1 466	272	6.0%	218	5.7%	233	15.9%	328	22.4%	1 011	68.9%	258	102.1%	27.3%
Interest earned - external investments	530	1 659	486	129.3%	262	38.1%	140	8.5%	140	8.5%	1 121	67.1%	32	46.3%	(32.0%)
Interest earned - outstanding debtors	3 880	1 666	494	46.2%	3 201	29.6%	5 003	30.7%	5 268	32.3%	18 147	113.2%	2 467	101.6%	22.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	49	1 694	227	55.8%	379	78.1%	187	11.6%	115	7.2%	848	52.9%	138	60.0%	(14.0%)
Licences and permits	52	52	64	84.1%	11	21.4%	9	17.3%	37	71.2%	302	194.0%	81	127.9%	61.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	2	-	(100.0%)
Transfers recognised - operational	196 057	196 412	62 121	41.9%	62 333	31.8%	47 884	24.4%	98	0.0%	192 436	98.0%	94	97.6%	4.3%
Other own revenue	28 697	27 868	637	2.2%	9 102	32.7%	34 073	16.1%	30	107.9%	44 365	159.0%	15 687	114.9%	94.1%
Gains on disposal of PPE	-	-	155	-	25	-	287	-	1 329	-	1 797	-	-	-	(100.0%)
Operating Expenditure	550 840	540 358	76 468	13.9%	103 510	18.8%	122 344	22.6%	106 762	19.8%	409 085	75.7%	110 107	89.0%	(3.0%)
Employee related costs	155 528	156 428	39 228	25.2%	38 822	25.0%	38 619	24.7%	38 898	24.8%	155 568	99.5%	37 430	104.3%	3.9%
Remuneration of councillors	13 745	14 905	3 716	27.0%	3 735	27.0%	4 951	33.2%	4 824	32.4%	17 226	115.6%	3 721	90.4%	29.7%
Debt repayment	48 112	53 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	78 651	71 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	100	100	633	632.5%	1 313	1 313.5%	3 227	3 226.7%	937	937.0%	6 110	6 109.7%	2 604	3 418.1%	(64.0%)
Other	113 656	113 656	18 244	16.1%	24 738	21.8%	37 238	32.8%	22 224	19.6%	101 434	89.3%	44 017	142.9%	(47.2%)
Other Materials	22 004	18 607	436	2.0%	4 312	19.6%	3 550	19.1%	1 784	9.6%	10 082	54.2%	4 453	104.1%	(100.0%)
Contracted services	37 908	38 836	6 411	17.4%	13 284	35.0%	13 625	35.1%	12 944	31.7%	45 813	118.0%	4 201	189.1%	189.1%
Transfers and grants	17 877	10 877	2 005	11.7%	4 188	23.4%	3 851	35.4%	3 708	28.5%	13 222	121.6%	2 024	76.1%	53.1%
Other expenditure	63 289	61 600	7 916	11.9%	13 128	20.7%	17 284	28.1%	21 092	35.2%	56 830	96.8%	16 058	114.7%	35.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(119 340)	(95 878)	66 902	12.2%	21 119	(17 726)	(31 564)	(31 564)	(31 564)	(31 564)	38 731	(35 805)	(35 805)	(35 805)	(35 805)
Transfers recognised - capital	123 104	143 099	54 206	44.0%	29 872	24.3%	45 521	31.8%	-	-	129 599	90.6%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	47 269	54 894	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	51 033	101 915	121 108	11.9%	50 991	(27 795)	(31 564)	(31 564)	(31 564)	(31 564)	168 330	(35 805)	(35 805)	(35 805)	(35 805)
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	51 033	101 915	121 108	11.9%	50 991	(27 795)	(31 564)	(31 564)	(31 564)	(31 564)	168 330	(35 805)	(35 805)	(35 805)	(35 805)
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51 033	101 915	121 108	11.9%	50 991	(27 795)	(31 564)	(31 564)	(31 564)	(31 564)	168 330	(35 805)	(35 805)	(35 805)	(35 805)
Share of surplus/(deficit) of associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	51 033	101 915	121 108	11.9%	50 991	(27 795)	(31 564)	(31 564)	(31 564)	(31 564)	168 330	(35 805)	(35 805)	(35 805)	(35 805)

Part 2: Capital Revenue and Expenditure

	2017/18											2016/17		Q4 of 2016/17 to Q4 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	1st Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	125 604	155 700	16 147	12.9%	54 436	44.3%	32 374	20.8%	15 032	9.7%	117 989	75.8%	22 379	83.8%	(32.8%)
National Government	123 104	143 099	15 934	12.9%	54 227	44.3%	27 573	19.3%	14 949	10.4%	112 682	78.7%	21 679	98.4%	(31.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	123 104	143 099	15 934	12.9%	54 227	44.3%	27 573	19.3%	14 949	10.4%	112 682	78.7%	21 679	98.4%	(31.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 500	12 601	213	8.5%	209	8.4%	4 801	38.1%	83	7%	5 306	42.1%	701	45.7%	(88.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	125 604	155 700	16 147	12.9%	54 436	44.3%	32 374	20.8%	15 032	9.7%	117 989	75.8%	22 379	83.8%	(32.8%)
Governance and Administration	-	600	38	-	209	-	100	16.7%	83	13.9%	431	71.8%	701	90.6%	(88.1%)
Executive & Council	-	-	-	-	88	-	88	88	83	83	88	88	88	88	-
Budget & Treasury Office	-	600	38	-	76	-	76	12.7%	83	13.9%	281	46.9%	692	82.3%	(88.0%)
Corporate Services	-	-	-	-	38	-	24	-	16	42	62	91.0%	9	(100.0%)	(100.0%)
Community and Public Safety	10 867	18 063	1 716	86.1%	4 995	86.1%	2 776	27.7%	2 090	11.6%	16 442	91.0%	1 665	286.2%	(100.0%)
Community & Social Services	4 867	14 540	-	-	7 732	158.9%	3 473	23.9%	1 690	11.6%	18 944	88.7%	1 014	(100.0%)	(100.0%)
Sport And Recreation	6 000	3 523	-	-	1 625	27.1%	1 522	43.2%	401	11.4%	3 548	100.7%	-	(100.0%)	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	37 020	47 357	5 399	14.6%	18 027	48.7%	17 268	36.5%	10 526	22.2%	51 220	108.2%	1 665	65.0%	532.3%
Planning and Development	37 020	47 357	5 399	14.6%	18 027	48.7%	17 268	36.5%	10 526	22.2%	51 220	108.2%	1 665	65.0%	532.3%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	77 717	89 679	10 716	13.8%	26 843	34.5%	10 010	11.2%	2 332	2.6%	49 895	55.6%	20 014	95.8%	(88.3%)
Electricity	11 560	13 700	175	1.3%	664	5.5%	2 420	17.4%	-	-	2 995	18.6%	10 164	(88.3%)	(88.3%)
Water	31 217	36 359	10 535	33.7%	17 669	56.6%	2 171	6.0%	-	-	30 375	83.5%	11 167	104.6%	(100.0%)
Waste Water Management	35 000	39 600	-	-	9 174	26.2%	5 419	13.8%	2 332	5.9%	16 925	43.0%	8 847	146.0%	(73.6%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18												2016/17		Q4 of 2016/17 to Q4 of 2017
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Cash Flow from Operating Activities															
Receipts	495 820	521 484	197 421	39.8%	149 477	30.1%	160 352	30.7%	73 869	14.2%	581 119	111.4%	76 302	129.2%	(3.2%)
Property rates, penalties and collection charges	31 089	32 689	15 348	49.4%	13 148	42.3%	10 592	32.4%	8 809	26.9%	47 896	146.5%	10 951	159.3%	(19.6%)
Service charges	112 247	116 634	38 933	34.7%	36 072	32.1%	35 784	30.7%	29 044	24.9%	139 832	119.9%	42 992	211.6%	(32.4%)
Other revenue	32 793	30 991	1 134	3.5%	9 649	29.4%	4 908	15.9%	30 554	98.6%	46 246	149.3%	15 975	93.0%	91.3%
Government - operating	196 057	196 412	82 121	41.9%	62 333	31.8%	47 884	24.4%	98	-	192 436	98.0%	94	97.7%	4.3%
Government - capital	123 104	143 099	54 206	44.0%	24 872	20.2%	56 021	39.1%	-	-	135 099	94.4%	2 000	105.0%	(100.0%)
Interest	530	1 659	5 680	1 071.6%	3 403	642.1%	5 143	310.0%	5 364	323.3%	19 590	1 180.7%	4 289	930.1%	25.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(416 280)	(408 931)	(76 573)	18.4%	(102 853)	24.7%	(122 344)	29.9%	(106 762)	26.1%	(408 533)	99.9%	(110 107)	113.8%	(3.0%)
Suppliers and employees	(298 303)	(297 955)	(73 751)	18.5%	(68 009)	24.6%	(115 267)	29.0%	(102 727)	25.8%	(389 753)	97.9%	(105 479)	112.7%	(2.6%)
Finance charges	(1 000)	(1 000)	(633)	632.6%	(1 313)	1 313.5%	(3 227)	3 226.7%	(937)	937.0%	(6 110)	6 109.7%	(2 604)	3 418.1%	(64.0%)
Transfers and grants	(7 977)	(10 577)	(2 190)	12.2%	(5 530)	19.7%	(3 851)	35.4%	(1 098)	28.5%	(12 435)	116.5%	(2 024)	76.1%	53.1%
Net Cash from/(used) Operating Activities	79 540	112 552	120 848	151.9%	46 624	58.6%	38 008	33.8%	(32 893)	(29.2%)	172 586	153.3%	(33 805)	(315.7%)	(2.7%)
Cash Flow from Investing Activities															
Receipts	44 769	42 094	155	3%	-	-	287	7%	1 329	3.2%	1 772	4.2%	-	-	(100.0%)
Proceeds on disposal of PPE	44 769	42 094	155	3%	-	-	287	7%	1 329	3.2%	1 772	4.2%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(125 604)	(155 700)	(16 147)	12.9%	(54 366)	43.3%	(32 374)	20.8%	(21 267)	13.7%	(124 154)	79.7%	(21 857)	83.3%	(2.7%)
Capital assets	(125 604)	(155 700)	(16 147)	12.9%	(54 366)	43.3%	(32 374)	20.8%	(21 267)	13.7%	(124 154)	79.7%	(21 857)	83.3%	(2.7%)
Net Cash from/(used) Investing Activities	(80 835)	(113 606)	(15 992)	19.8%	(54 366)	67.3%	(32 087)	28.2%	(19 938)	17.5%	(122 382)	107.7%	(21 857)	86.3%	(8.8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(386)	(683)	(683)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(386)	(683)	(683)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(386)	(683)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 681)	(1 736)	104 856	(6 239.6%)	(7 742)	460.7%	5 921	(341.1%)	(52 831)	3 043.2%	50 204	(2 891.9%)	(55 662)	40.2%	(5.1%)
Cash/cash equivalents at the year begin:	1 689	1 882	4 026	238.4%	108 882	6 446.9%	101 140	5 373.9%	107 061	5 688.5%	107 061	5 688.5%	17 590	3.4%	508.6%
Cash/cash equivalents at the year end:	8	146	108 882	1 297 145.7%	101 140	1 204 900.0%	107 061	73 327.9%	54 230	37 143.0%	54 230	37 143.0%	(38 072)	(249.0%)	(242.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Info Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 174	6.3%	1 226	2.4%	1 432	2.8%	44 701	88.9%	50 533	15.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	9 030	13.6%	2 776	4.2%	3 269	4.9%	51 550	77.4%	66 625	20.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 307	8.4%	2 000	3.2%	1 743	2.8%	53 811	85.4%	62 861	19.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 283	5.0%	508	2.0%	475	1.9%	23 238	91.1%	25 505	7.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 654	4.0%	755	1.8%	739	1.8%	38 702	92.5%	41 849	12.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	211	14.3%	53	3.6%	47	3.2%	1 161	78.6%	1 472	4%	-	-	-	-
Interest on Arrear Debtor Accounts	3 545	6.8%	1 706	3.3%	1 661	3.2%	45 533	86.8%	52 446	15.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 625	5.3%	1 137	3.7%	844	2.8%	26 775	88.1%	30 381	9.2%	-	-	-	-
Total By Income Source	25 829	7.8%	10 162	3.1%	10 210	3.1%	285 471	86.1%	331 673	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	1 689	18.7%	1 147	12.7%	672	7.4%	5 517	61.1%	9 025	2.7%	-	-	-	-
Commercial	5 806	26.0%	1 044	4.7%	910	4.1%	14 530	65.2%	22 290	6.7%	-	-	-	-
Households	15 300	6.2%	6 721	2.7%	7 121	2.9%	219 225	88.3%	248 367	74.9%	-	-	-	-
Other	3 033	5.8%	1 250	2.4%	1 507	2.9%	46 203	88.9%	51 990	15.7%	-	-	-	-
Total By Customer Group	25 829	7.8%	10 162	3.1%	10 210	3.1%	285 471	86.1%	331 673	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	47 677	56.5%	8 495	10.1%	8 097	9.6%	20 180	23.9%	84 448	43.4%
Bulk Water	16 122	100.0%	-	-	-	-	-	-	16 122	8.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	0	100.0%	-	-	-	-	-	-	0	-
Trade Creditors	88 328	100.0%	-	-	-	-	-	-	88 328	45.3%
Auditor General	3 207	100.0%	-	-	-	-	-	-	3 207	1.6%
Other	2 699	100.0%	-	-	-	-	-	-	2 699	1.4%
Total	158 034	81.1%	8 495	4.4%	8 097	4.2%	20 180	10.4%	194 805	100.0%

Contact Details

Municipal Manager	Mh Maphawe Kunohe	087 630 8701
Financial Manager	Mh Bhokhi Mosiko	087 630 8157

Source: Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2018 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2017/18												2016/17		Q4 of 2017 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	296 750	296 750	98 462	33.2%	69 847	23.5%	64 888	21.9%	43 838	14.8%	277 034	93.4%	56 339	99.4%	(22.2%)
Property rates	45 081	45 081	16 755	37.2%	7 708	17.1%	7 785	17.3%	7 339	16.3%	39 587	87.8%	9 716	94.4%	(24.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	53 703	53 703	13 712	25.5%	14 970	27.9%	12 879	24.0%	15 867	29.5%	57 428	106.9%	15 680	106.3%	1.2%
Service charges - water revenue	31 073	31 073	7 075	22.8%	7 474	24.1%	7 015	22.6%	6 337	20.4%	27 922	89.9%	10 043	91.8%	(3.6%)
Service charges - sanitation revenue	14 420	14 420	3 710	25.7%	3 724	25.8%	3 727	25.8%	3 727	25.9%	14 893	103.3%	4 546	108.4%	(17.9%)
Service charges - refuse revenue	8 640	8 640	2 215	25.6%	2 204	25.6%	2 219	25.7%	2 232	25.7%	8 855	102.4%	2 780	113.4%	(26.2%)
Service charges - other	-	-	(1)	-	0	-	7	-	-	-	6	-	-	-	-
Rental of facilities and equipment	1 038	1 038	482	46.4%	464	44.7%	1 209	116.4%	574	59.2%	2 728	262.7%	365	2 393.6%	57.3%
Interest earned - external investments	4 241	4 241	359	79.2%	-	-	-	-	-	-	392	9.2%	1 682	126.8%	(91.3%)
Interest earned - outstanding debtors	25 421	25 421	6 082	23.9%	924	3.6%	16 254	59.6%	14 254	56.1%	11 497	44.8%	-	-	(50.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	53	53	26	49.6%	68	129.1%	32	61.4%	36	68.2%	162	308.4%	30	151.1%	19.8%
Licences and permits	-	-	7	-	24	11	11	-	-	-	53	147	-	-	(92.3%)
Agency services	10 142	10 142	1 545	15.2%	1 174	11.6%	2 949	29.1%	1 819	17.9%	7 488	73.8%	-	-	(100.0%)
Transfers recognised - operational	101 168	101 168	42 270	41.8%	31 022	30.7%	25 397	25.1%	-	-	98 689	97.5%	-	-	89.2%
Other own revenue	1 951	1 951	1 201	61.6%	70	3.6%	146	7.5%	172	8.8%	1 589	81.5%	1 047	46.3%	(21.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-
Operating Expenditure	307 123	307 123	43 768	14.3%	43 036	14.0%	42 112	13.7%	58 115	18.7%	187 032	60.9%	51 083	69.6%	13.8%
Employee related costs	88 299	88 299	18 459	20.9%	18 373	20.8%	17 904	20.3%	18 189	20.6%	72 924	82.6%	16 429	91.9%	10.7%
Remuneration of councillors	8 193	8 193	1 891	23.0%	1 899	23.2%	2 503	30.5%	2 115	25.8%	8 448	103.1%	2 175	104.5%	10.7%
Debt impairment	44 187	44 187	1 764	4.0%	(8 665)	(19.6%)	(8 878)	(20.1%)	(3 911)	(8.9%)	(19 695)	(44.6%)	662	2.3%	(891.2%)
Depreciation and asset impairment	37 214	37 214	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	61 219	61 219	11 965	19.5%	12 292	20.1%	13 460	22.0%	22 665	37.3%	60 582	99.0%	15 988	98.4%	4.0%
Materials	17 952	17 952	3 101	17.4%	3 101	17.4%	2 953	16.5%	5 446	30.5%	12 810	72.8%	3 066	77.2%	77.6%
Contracted services	15 110	15 110	2 400	15.9%	3 064	20.3%	2 348	15.5%	2 461	16.3%	10 262	67.9%	2 227	98.2%	63.0%
Transfers and grants	6 334	6 334	1 533	24.2%	3 310	52.3%	3 353	52.9%	3 374	53.3%	11 571	182.7%	4 100	122.3%	(17.7%)
Other expenditure	28 915	28 915	4 407	15.2%	9 662	33.3%	8 479	29.3%	7 577	26.2%	30 124	104.0%	6 342	91.3%	19.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 373)	(10 373)	54 694	-	26 810	-	22 776	-	(14 278)	-	90 003	-	5 256	-	-
Transfers recognised - capital	44 930	44 930	17 592	39.2%	-	-	9 677	21.5%	-	-	27 269	60.7%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	34 557	34 557	72 286	-	26 810	-	32 453	-	(14 278)	-	117 272	-	5 256	-	-
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	34 557	34 557	72 286	-	26 810	-	32 453	-	(14 278)	-	117 272	-	5 256	-	-
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	34 557	34 557	72 286	-	26 810	-	32 453	-	(14 278)	-	117 272	-	5 256	-	-
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	34 557	34 557	72 286	-	26 810	-	32 453	-	(14 278)	-	117 272	-	5 256	-	-

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2017/18											2016/17		Q4 of 2016/17 to Q4 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Cash Flow from Operating Activities															
Receipts	270 807	270 807	80 757	29.8%	66 954	24.7%	56 466	20.9%	98 501	36.4%	302 678	111.8%	25 963	91.6%	279.4%
Property rates, penalties and collection charges	24 794	24 794	5 007	20.2%	4 488	18.1%	3 827	15.4%	28 291	114.1%	41 613	167.8%	8 552	111.5%	230.8%
Service charges	68 509	68 509	12 388	18.1%	12 398	18.1%	12 938	18.9%	62 099	90.4%	99 784	145.7%	11 938	81.9%	419.8%
Other revenue	13 184	13 184	3 069	23.3%	1 800	13.7%	4 340	32.9%	2 417	18.3%	11 626	88.2%	395	65.6%	511.9%
Government - operating	99 771	99 771	42 270	42.4%	31 954	32.0%	25 397	25.5%	-	-	99 621	99.8%	-	-	-
Government - capital	46 527	46 527	17 592	38.0%	14 058	30.3%	9 677	20.9%	-	-	41 327	89.2%	-	-	-
Interest	18 222	18 222	430	2.4%	2 255	12.4%	287	1.6%	5 733	31.5%	8 706	47.8%	5 077	119.5%	12.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(225 722)	(225 722)	(42 066)	18.6%	(51 701)	22.9%	(50 989)	22.6%	(62 027)	27.5%	(206 783)	91.6%	(50 421)	97.3%	23.0%
Suppliers and employees	(219 388)	(219 388)	(41 353)	18.8%	(48 391)	22.1%	(47 636)	21.7%	(58 652)	26.7%	(196 032)	89.4%	(46 321)	96.6%	26.6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(6 334)	(6 334)	(713)	11.3%	(2 310)	52.3%	(2 353)	52.9%	(2 374)	53.3%	(10 751)	169.7%	(4 100)	110.5%	17.7%
Net Cash from/(used) Operating Activities	45 085	45 085	38 691	85.8%	15 253	33.8%	5 477	12.1%	36 474	80.9%	95 895	212.7%	(24 458)	58.6%	(249.1%)
Cash Flow from Investing Activities															
Receipts	-	-	125	-	20	-	3	-	-	-	148	-	-	-	-
Proceeds on disposal of PPE	-	-	125	-	20	-	3	-	-	-	148	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(44 930)	(44 930)	(1 945)	4.3%	(18 043)	40.2%	(4 331)	9.6%	(20 348)	45.3%	(44 667)	99.4%	(8 859)	93.9%	129.7%
Capital assets	(44 930)	(44 930)	(1 945)	4.3%	(18 043)	40.2%	(4 331)	9.6%	(20 348)	45.3%	(44 667)	99.4%	(8 859)	93.9%	129.7%
Net Cash from/(used) Investing Activities	(44 930)	(44 930)	(1 820)	4.1%	(18 023)	40.1%	(4 328)	9.6%	(20 348)	45.3%	(44 519)	99.1%	(8 859)	93.9%	129.7%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	155	155	36 870	23 782.3%	(2 770)	(1 786.7%)	1 149	740.9%	16 126	10 402.0%	51 375	33 138.5%	(33 317)	(213.4%)	(148.4%)
Cash/bank equivalents at the year begin:	82 887	82 887	84 728	102.2%	121 598	146.7%	118 828	143.4%	119 977	144.7%	84 728	102.2%	62 393	31.2%	92.3%
Cash/bank equivalents at the year end:	83 042	83 042	121 598	146.4%	118 828	143.1%	119 977	144.5%	136 103	163.9%	136 103	163.9%	29 076	23.3%	368.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 120	2.1%	1 498	1.5%	1 379	1.4%	94 159	95.0%	99 157	21.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 921	10.7%	1 193	4.4%	533	2.0%	22 616	83.0%	27 263	5.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 861	2.7%	1 414	2.0%	1 313	1.9%	64 942	93.4%	69 533	15.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 123	2.3%	958	1.9%	910	1.8%	46 669	94.0%	49 659	10.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	673	2.5%	549	2.0%	520	1.9%	25 391	93.6%	27 134	5.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Annual Debtor Accounts	2 589	-	2 540	2.2%	574	5%	111 890	95.1%	117 594	25.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 031	2.8%	1 555	2.1%	3 400	4.6%	66 733	90.5%	73 719	15.9%	-	-	-	-
Total By Income Source	13 319	2.9%	9 708	2.1%	8 630	1.9%	432 400	93.2%	464 056	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	773	3.2%	334	1.4%	259	1.1%	22 990	94.4%	24 356	5.2%	-	-	-	-
Commercial	931	4.2%	509	2.3%	469	2.1%	20 394	91.4%	22 303	4.8%	-	-	-	-
Households	10 258	2.7%	8 135	2.1%	7 228	1.9%	356 950	93.3%	382 570	82.4%	-	-	-	-
Other	1 357	3.9%	729	2.1%	635	1.9%	32 066	92.1%	34 827	7.5%	-	-	-	-
Total By Customer Group	13 319	2.9%	9 708	2.1%	8 630	1.9%	432 400	93.2%	464 056	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	241	9.9%	11	4%	9	4%	2 173	89.3%	2 433	100.0%
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	241	9.9%	11	4%	9	4%	2 173	89.3%	2 433	100.0%

Contact Details

Municipal Manager	Mr P Theala	017 734 6101
Financial Manager	Ms M Phetla	017 734 6142

Source: Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure															
	2017/18										2016/17		O4 of 2016/17 to O4 of 2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	679 949	679 949	166 387	24.5%	114 324	16.8%	99 834	14.7%	171 472	25.2%	552 018	81.2%	114 988	88.9%	49.1%
Property rates	69 656	69 656	22 665	32.5%	16 170	23.2%	16 040	23.0%	11 939	17.1%	66 814	95.9%	14 140	86.3%	(15.6%)
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	321 526	321 526	81 884	19.2%	60 247	18.7%	59 326	18.5%	65 232	20.3%	246 689	76.7%	60 005	87.8%	8.7%
Service charges - water revenue	70 984	70 984	16 183	22.8%	13 634	19.2%	9 199	13.0%	15 255	21.5%	54 272	76.5%	13 910	83.0%	9.7%
Service charges - sanitation revenue	39 300	39 300	8 061	20.5%	7 139	18.2%	5 987	15.2%	6 762	17.2%	22 812	58.0%	7 190	89.5%	8.3%
Service charges - refuse revenue	23 184	23 184	4 852	21.0%	4 170	18.0%	4 250	18.4%	4 385	19.0%	17 657	76.4%	4 400	18.7%	(18.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	682	682	446	66.4%	485	71.1%	312	46.8%	460	67.5%	1 703	249.6%	452	219.9%	1.9%
Interest earned - external investments	70	70	-	-	-	-	1 456	2 078.3%	1 456	2 078.3%	1 456	2 078.3%	-	51.4%	(100.0%)
Interest earned - outstanding debtors	33 666	33 666	11 020	32.7%	12 054	35.8%	9 510	28.2%	10 738	31.9%	43 321	128.7%	9 774	96.8%	9.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	463	463	61	13.1%	140	30.3%	92	19.8%	103	22.2%	395	85.3%	390	97.7%	(70.6%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	18 470	18 470	-	-	-	-	-	-	-	-	-	-	5 103	264.4%	(100.0%)
Transfers recognised - operational	97 113	97 113	40 845	42.1%	-	-	-	-	54 803	56.4%	95 648	98.5%	-	63.7%	(100.0%)
Other own revenue	4 985	4 985	371	7.6%	284	5.8%	256	5.2%	340	6.9%	1 252	25.6%	371	65.9%	(8.6%)
Gain on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	921 119	921 119	111 757	12.1%	147 567	16.0%	229 680	24.9%	167 791	18.2%	656 796	71.3%	180 940	70.9%	(7.3%)
Employee related costs	174 061	174 061	-	-	-	-	127 297	73.1%	64 243	36.9%	197 540	110.0%	59 611	101.2%	7.8%
Remuneration of councillors	13 866	13 866	-	-	-	-	8 171	58.9%	4 341	31.3%	12 513	90.2%	2 559	86.3%	69.7%
Debt impairment	67 948	67 948	-	-	157	2%	586	9%	370	5%	1 114	1.6%	-	-	(100.0%)
Depreciation and asset impairment	87 223	87 223	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	30 000	30 000	4 776	15.9%	12 346	41.2%	24 472	81.6%	17 937	59.8%	59 530	198.4%	5 697	19.0%	214.8%
Bank purchases	360 820	360 820	79 623	22.1%	93 788	26.0%	43 164	12.0%	50 885	14.1%	267 459	74.1%	77 018	94.6%	(31.9%)
Other Materials	11 995	11 995	87	7.1%	918	7.7%	1 344	11.2%	1 431	11.9%	7 545	37.9%	2 434	76.2%	(61.4%)
Contracted services	87 779	87 779	185 493	199.9%	29 168	32.1%	14 389	16.4%	12 502	14.2%	42 548	82.6%	9 470	69.0%	32.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	126	3.0%	360	4.6%	(100.0%)
Other expenditure	87 427	87 427	9 008	10.3%	12 073	13.8%	10 256	11.7%	16 086	18.4%	47 424	54.2%	23 802	137.1%	(32.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(241 170)	(241 170)	54 630	-	(33 243)	-	(129 846)	-	3 681	-	(104 778)	-	(65 952)	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(241 170)	(241 170)	54 630	-	(33 243)	-	(129 846)	-	3 681	-	(104 778)	-	(65 952)	-	-
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(241 170)	(241 170)	54 630	-	(33 243)	-	(129 846)	-	3 681	-	(104 778)	-	(65 952)	-	-
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(241 170)	(241 170)	54 630	-	(33 243)	-	(129 846)	-	3 681	-	(104 778)	-	(65 952)	-	-
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(241 170)	(241 170)	54 630	-	(33 243)	-	(129 846)	-	3 681	-	(104 778)	-	(65 952)	-	-

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

R thousands	2017/18										2016/17		Q4 of 2016/17 to Q4 of 2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
Cash Flow from Operating Activities Receipts	650 319	837 457	277 273	42.6%	272 972	42.0%	212 847	25.4%	189 795	22.7%	952 887	113.8%	141 793	132.3%	33.9%
Property rates, penalties and collection charges	55 028	55 725	11 461	20.8%	13 814	25.1%	9 286	16.7%	10 925	19.6%	45 486	81.6%	10 196	85.4%	7.1%
Service charges	382 519	363 947	45 441	11.9%	97 858	25.6%	93 785	25.8%	83 386	22.9%	320 470	88.1%	45 397	80.0%	83.7%
Other revenue	24 510	221 107	153 076	62.4%	84 744	34.5%	76 497	34.6%	68 704	31.1%	383 021	173.2%	84 978	1 474.0%	(19.2%)
Government - operating	97 113	97 113	57 327	59.0%	31 316	32.2%	24 246	25.0%	-	-	112 889	116.2%	-	63.0%	-
Government - capital	65 828	65 828	8 838	13.4%	41 688	63.3%	6 767	10.3%	-	-	57 293	87.0%	-	76.8%	-
Interest	25 300	33 736	1 129	4.5%	3 551	14.0%	2 267	6.7%	26 780	79.4%	33 727	100.0%	1 222	26.0%	2 091.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(584 490)	(1 154 866)	(206 380)	35.3%	(265 140)	45.4%	(205 403)	17.8%	(176 723)	15.3%	(853 646)	73.9%	(130 455)	112.7%	35.5%
Suppliers and employees	(554 490)	(1 090 260)	(203 880)	36.8%	(265 140)	47.8%	(205 403)	18.8%	(176 723)	16.2%	(851 146)	78.1%	(130 448)	118.5%	35.5%
Finance charges	(30 000)	(64 606)	(2 500)	8.3%	-	-	-	-	-	-	(2 500)	3.9%	-	13.9%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	(7)	18.0%	(100.0%)
Net Cash from/(used) Operating Activities	65 828	(317 409)	70 893	107.7%	7 832	11.9%	7 445	(2.3%)	13 072	(4.1%)	99 241	(31.3%)	11 338	25.3%	15.3%
Cash Flow from Investing Activities Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(65 828)	(100 000)	(5 299)	8.1%	(7 319)	11.1%	(8 712)	8.7%	(12 539)	12.5%	(33 870)	33.9%	(11 950)	66.3%	4.9%
Capital assets	(65 828)	(100 000)	(5 299)	8.1%	(7 319)	11.1%	(8 712)	8.7%	(12 539)	12.5%	(33 870)	33.9%	(11 950)	66.3%	4.9%
Net Cash from/(used) Investing Activities	(65 828)	(100 000)	(5 299)	8.1%	(7 319)	11.1%	(8 712)	8.7%	(12 539)	12.5%	(33 870)	33.9%	(11 950)	66.3%	4.9%
Cash Flow from Financing Activities Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	0	(417 409)	65 593	*****	513	2 332 527.3%	(1 268)	.3%	532	(.1%)	65 371	(15.7%)	(612)	36.5%	(187.0%)
Cash/cash equivalents at the year begin:	3 631	4 085	117	3.2%	65 710	1 809.6%	66 223	1 620.9%	64 956	1 589.9%	117	2.9%	(55 060)	146.6%	(218.0%)
Cash/cash equivalents at the year end:	3 631	(413 324)	65 710	1 809.6%	66 223	1 823.7%	64 956	(15.7%)	65 488	(15.8%)	65 488	(15.8%)	(55 672)	34.1%	(217.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 004	3.1%	3 846	2.4%	3 453	2.2%	146 876	92.3%	159 179	20.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	17 255	21.3%	4 502	5.6%	3 109	3.9%	56 203	69.2%	81 149	10.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 519	3.1%	1 548	1.0%	2 823	1.9%	139 131	94.0%	148 021	19.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 182	2.8%	1 550	2.0%	1 422	1.8%	73 116	93.4%	78 269	10.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 426	2.6%	1 086	2.0%	1 013	1.8%	52 007	93.7%	55 532	7.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Annual Debtor Accounts	3 667	1.9%	3 544	1.8%	3 513	1.8%	180 998	94.4%	191 723	24.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(512)	(.8%)	1 389	2.1%	991	1.5%	64 799	97.2%	66 666	8.5%	-	-	-	-
Total By Income Source	33 540	4.3%	17 546	2.2%	16 324	2.1%	713 130	91.4%	780 540	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 106	19.2%	(741)	(12.9%)	627	10.9%	4 764	82.8%	5 757	.7%	-	-	-	-
Commercial	18 970	17.2%	6 388	5.8%	4 476	4.1%	80 339	72.9%	110 173	14.1%	-	-	-	-
Households	12 023	2.1%	10 015	1.7%	9 440	1.6%	548 181	94.6%	579 659	74.3%	-	-	-	-
Other	1 442	1.7%	1 883	2.2%	1 781	2.1%	79 846	94.0%	84 952	10.9%	-	-	-	-
Total By Customer Group	33 540	4.3%	17 546	2.2%	16 324	2.1%	713 130	91.4%	780 540	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	37 096	7.0%	26 104	4.9%	28 927	5.4%	441 434	82.7%	533 560	50.0%
Bulk Water	-	-	-	-	25	-	208 522	100.0%	208 575	19.5%
PAYE deductions	2 628	12.7%	2 886	13.9%	2 986	14.4%	12 186	58.9%	20 696	1.9%
VAT (output less input)	10 296	70.3%	2 378	16.2%	729	5.0%	1 240	8.5%	14 642	1.4%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 178	25.2%	5 193	12.9%	2 448	6.1%	22 540	55.8%	40 359	3.8%
Auditor General	-	-	-	-	50	1.2%	3 977	98.8%	4 027	.4%
Other	-	-	-	-	172	.1%	245 197	99.9%	245 369	23.0%
Total	60 198	5.6%	36 589	3.4%	35 336	3.3%	935 106	87.6%	1 067 229	100.0%

Contact Details

Municipal Manager	Ms G P Mkhongo-Ntshangane	017 712 9613
Financial Manager		

Source: Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part: Operating Revenue and Expenditure	2017/18													2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Operating Revenue and Expenditure	199 926	199 926	57 449	28.7%	43 133	21.6%	49 357	24.7%	30 776	15.4%	180 715	90.4%	28 599	51.7%	7.6%	
Operating Revenue																
Property rates	15 634	15 634	2 642	16.9%	3 093	19.5%	2 638	17.9%	3 060	19.3%	11 634	73.5%	2 827	54.4%	8.4%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	50 098	50 098	14 763	29.5%	5 891	11.8%	15 105	30.2%	16 134	32.2%	51 895	103.6%	11 561	77.8%	39.6%	
Service charges - water revenue	17 549	17 549	5 757	32.8%	5 741	32.7%	7 403	26.8%	3 531	20.1%	19 732	112.4%	3 763	75.9%	6.7%	
Service charges - sanitation revenue	16 107	16 107	4 613	28.6%	4 184	26.0%	3 959	24.6%	3 180	19.8%	16 413	103.1%	3 468	74.8%	7.4%	
Service charges - refuse revenue	6 043	6 043	1 421	23.5%	1 578	26.1%	1 499	24.8%	1 584	25.6%	6 064	100.1%	1 456	76.6%	6.3%	
Service charges - other	-	-	-	-	-	-	(112)	-	18	-	(93)	-	37	-	-	
Rental of facilities and equipment	238	238	30	12.6%	30	12.6%	17	7.1%	16	7.0%	49	20.8%	22	57.5%	31.0%	
Interest earned - external investments	1 100	1 100	162	14.7%	10	0.9%	29	2.7%	28	2.5%	229	20.9%	41	7.9%	(23.3%)	
Interest earned - outstanding debtors	22 281	22 281	1 861	8.4%	2 429	10.9%	5 523	24.8%	1 633	7.3%	11 445	51.4%	5 067	68.4%	(6.7%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	1 697	1 697	-	-	5	0.3%	0	0	1	0	9	51%	8	1.2%	(92.3%)	
Licences and permits	42	42	-	-	249	599.5%	-	-	329	790.8%	578	1 390.4%	-	5 214.9%	(100.0%)	
Agency services	3 683	3 683	-	-	-	-	506	13.7%	313	8.5%	819	22.2%	-	43.9%	(100.0%)	
Transfers recognised - operational	64 313	64 313	26 229	40.8%	19 462	30.3%	14 597	22.5%	-	-	60 288	93.7%	-	13.2%	-	
Other net revenue	943	943	-	-	455	48.2%	715	75.9%	283	30.0%	1 453	154.1%	195	62.4%	45.0%	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	213 355	227 355	51 540	24.2%	39 511	18.5%	37 600	16.5%	41 491	18.2%	170 142	74.8%	33 937	50.5%	22.3%	
Employee related costs	52 745	52 745	13 036	24.7%	13 036	25.5%	13 551	25.7%	8 627	16.4%	48 639	92.2%	5 465	40.5%	57.9%	
Remuneration of councillors	5 207	5 207	408	7.8%	865	16.6%	960	18.4%	957	18.4%	3 190	61.3%	-	3%	(100.0%)	
Debt impairment	39 253	53 253	-	-	-	-	0	-	185	3%	185	3%	24	7%	678.4%	
Depreciation and asset impairment	18 000	18 000	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	174	174	-	-	1 304	750.9%	220	126.9%	111	63.9%	1 635	941.7%	-	58.0%	(100.0%)	
Bulk purchases	69 145	69 145	10 641	15.4%	14 238	20.6%	10 561	15.3%	11 938	17.1%	47 337	68.5%	-	52.8%	(100.0%)	
Other Materials	6 523	6 523	992	15.2%	2 061	31.2%	1 061	16.3%	312	4.8%	2 020	31.2%	-	13.9%	(100.0%)	
Contracted services	11 717	11 717	525	4.5%	2 138	18.2%	5 406	46.1%	1 980	16.9%	10 049	85.8%	-	70.6%	(100.0%)	
Transfers and grants	3 163	3 163	-	-	13	4%	641	20.3%	566	17.9%	1 202	38.5%	1 496	70.6%	(62.8%)	
Other expenditure	7 428	7 428	25 938	349.2%	7 528	101.4%	5 200	70.0%	17 138	230.7%	55 804	751.3%	26 952	197.1%	36.4%	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(13 429)	(27 429)	5 909	3.62%	3 622	1.71%	11 757	10.71%	(10 715)	(10.71%)	10 573	10.57%	(5 338)	(5.33%)	(100.0%)	
Transfers recognised - capital	40 122	40 122	857	2.1%	5	0.0%	-	9	-	44	1%	915	2.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	26 693	12 693	6 766	3.62%	3 622	1.71%	11 767	10.71%	(10 671)	(10.67%)	11 489	11.48%	(5 338)	(5.33%)	(100.0%)	
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	26 693	12 693	6 766	3.62%	3 622	1.71%	11 767	10.71%	(10 671)	(10.67%)	11 489	11.48%	(5 338)	(5.33%)	(100.0%)	
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	26 693	12 693	6 766	3.62%	3 622	1.71%	11 767	10.71%	(10 671)	(10.67%)	11 489	11.48%	(5 338)	(5.33%)	(100.0%)	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	26 693	12 693	6 766	3.62%	3 622	1.71%	11 767	10.71%	(10 671)	(10.67%)	11 489	11.48%	(5 338)	(5.33%)	(100.0%)	

[illegible]

Part 3: Cash Receipts and Payments

	2017/18										2016/17				Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Cash Flow from Operating Activities															
Receipts	196 311	196 311	67 423	34.3%	64 025	32.6%	52 097	26.5%	35 015	17.8%	218 560	111.3%	40 793	120.3%	(14.2%)
Property rates, penalties and collection charges	11 084	11 084	1 763	15.9%	2 145	19.4%	4 837	43.6%	1 907	17.2%	10 652	96.1%	1 574	161.5%	21.2%
Service charges	67 090	67 090	11 597	17.3%	16 845	25.1%	12 496	18.9%	18 710	27.9%	59 849	89.2%	12 306	89.9%	52.0%
Other revenue	9 602	9 602	5 597	58.3%	10 895	113.5%	5 362	55.6%	12 098	126.0%	33 972	353.8%	3 405	293.9%	235.6%
Government - operating	64 313	64 313	26 654	41.4%	19 462	30.3%	18 195	28.3%	-	-	64 313	100.0%	22 644	113.9%	100.0%
Government - capital	40 122	40 122	21 577	53.8%	14 499	36.1%	10 000	24.9%	-	-	46 076	114.8%	-	182.6%	-
Interest	4 100	4 100	233	5.7%	179	4.4%	987	24.1%	2 299	56.1%	3 698	90.2%	665	42.2%	245.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(156 102)	(156 102)	(43 017)	27.6%	(57 036)	36.5%	(45 067)	28.9%	(30 524)	19.6%	(175 644)	112.5%	(55 867)	142.0%	(45.4%)
Suppliers and employees	(152 766)	(152 766)	(41 017)	26.9%	(57 036)	37.3%	(45 067)	32.2%	(30 524)	35.3%	(175 644)	203.2%	(55 867)	148.1%	(45.4%)
Finance charges	(174)	(174)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 162)	(2 162)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	40 208	40 208	24 406	60.7%	6 989	17.4%	7 030	17.5%	4 491	11.2%	42 916	106.7%	(15 074)	7.5%	(129.8%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40 122)	(40 122)	(15 422)	38.4%	(4 262)	10.6%	(1 457)	3.6%	(16 851)	42.0%	(37 992)	94.7%	(8 275)	195.4%	103.6%
Capital assets	(40 122)	(40 122)	(15 422)	38.4%	(4 262)	10.6%	(1 457)	3.6%	(16 851)	42.0%	(37 992)	94.7%	(8 275)	195.4%	103.6%
Net Cash from/(used) Investing Activities	(40 122)	(40 122)	(15 422)	38.4%	(4 262)	10.6%	(1 457)	3.6%	(16 851)	42.0%	(37 992)	94.7%	(8 275)	205.6%	103.6%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	9	-	7	-	-	-	16	-	7	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	9	-	7	-	-	-	16	-	7	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	9	-	7	-	-	-	16	-	7	-	(100.0%)
Net Increase/(Decrease) in cash held	86	86	8 984	10 417.9%	2 736	3 173.3%	5 580	6 470.5%	(12 360)	(14 332.3%)	4 940	5 728.9%	(23 342)	(309.4%)	(47.0%)
Cash/cash equivalents at the year begin:	33 746	145	145	4%	9 129	27.1%	11 866	8 158.2%	17 446	11 994.7%	145	100.0%	14 936	97.0%	16.8%
Cash/cash equivalents at the year end:	33 832	232	9 129	27.0%	11 866	35.1%	17 446	7 529.9%	5 086	2 195.2%	5 086	2 195.2%	(8 405)	(24.9%)	(160.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 473	4.3%	718	1.3%	682	1.2%	53 375	93.2%	57 247	16.7%	-	-	53 375	93.0%
Trade and Other Receivables from Exchange Transactions - Electric	3 207	12.2%	614	2.3%	622	2.4%	21 778	83.1%	26 222	7.8%	-	-	21 778	83.0%
Receivables from Non-exchange Transactions - Property Rates	884	2.3%	693	1.9%	612	1.7%	34 272	94.1%	36 433	10.6%	-	-	34 272	94.0%
Receivables from Exchange Transactions - Waste Water Management	1 481	2.3%	884	1.4%	865	1.4%	60 679	94.9%	63 909	18.6%	-	-	60 679	95.0%
Receivables from Exchange Transactions - Waste Management	556	1.6%	490	1.4%	479	1.4%	33 519	95.6%	35 044	10.2%	-	-	33 519	96.0%
Receivables from Exchange Transactions - Property Rental Debtors	14	2.0%	11	1.5%	12	1.7%	655	94.8%	699	2%	-	-	655	95.0%
Interest on Annual Debtor Accounts	2 007	2.7%	1 932	2.6%	1 908	2.6%	67 170	92.0%	73 017	21.3%	-	-	67 170	92.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 140	2.3%	336	7%	378	7%	48 690	96.3%	50 545	14.7%	-	-	48 690	96.0%
Total By Income Source	11 732	3.4%	5 678	1.7%	5 558	1.6%	320 138	93.3%	343 106	100.0%	-	-	320 138	93.0%
Debtors Age Analysis By Customer Group														
Organ of State	149	3.8%	91	2.3%	90	2.3%	3 617	91.6%	3 947	1.2%	-	-	3 617	92.0%
Commercial	6 376	6.7%	1 789	1.9%	1 722	1.8%	85 369	89.6%	95 256	27.8%	-	-	85 369	90.0%
Households	4 832	2.1%	3 523	1.5%	3 496	1.5%	220 945	94.9%	232 796	67.8%	-	-	220 945	95.0%
Other	375	3.4%	275	2.5%	250	2.2%	10 208	91.9%	11 100	3.2%	-	-	10 208	92.0%
Total By Customer Group	11 732	3.4%	5 678	1.7%	5 558	1.6%	320 138	93.3%	343 106	100.0%	-	-	320 138	93.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	13 396	44.8%	1 339	4.5%	2 676	8.9%	12 496	41.8%	29 908	51.1%
Bulk Water	148	1.9%	-	-	5 755	75.5%	1 718	22.5%	7 621	13.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 829	37.9%	2 010	11.1%	2 306	12.8%	6 886	38.2%	18 031	30.8%
Auditor General	425	14.2%	-	-	63	2.1%	2 511	83.8%	2 998	5.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	20 798	35.5%	3 350	5.7%	10 799	18.4%	23 612	40.3%	58 558	100.0%

Contact Details

Municipal Manager	Mr SL Ntshihale	017 773 2031
Financial Manager	Ms Alina Ngema	017 773 1252

Source: Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part: Operating Revenue and Expenditure	2017/18										2016/17		Q4 of 2016/17 to Q4 of 2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands															
Operating Revenue and Expenditure	1 687 472	1 687 472	346 329	20.5%	0	-	-	-	1 665 577	98.7%	2 012 086	119.2%	312 062	84.1%	433.8%
Operating Revenue	266 066	266 066	113 444	42.6%	-	-	-	-	268 575	112.2%	412 079	154.9%	39 043	84.6%	666.7%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	463 901	463 901	-	-	-	-	-	-	525 815	113.3%	525 815	113.3%	116 663	81.2%	350.7%
Service charges - water revenue	341 643	341 643	87 905	25.7%	-	-	-	-	448 037	131.1%	535 943	156.9%	80 752	86.4%	855.0%
Service charges - sanitation revenue	99 984	99 984	25 624	25.6%	-	-	-	-	176 513	176.7%	199 867	200.7%	29 568	81.2%	747.2%
Service charges - refuse revenue	122 885	122 885	28 497	25.2%	-	-	-	-	151 300	134.0%	179 177	159.3%	26 553	91.3%	469.8%
Service charges - other	-	-	46	-	-	-	0	-	-	-	46	-	(959)	-	(100.0%)
Rental of facilities and equipment	5 181	5 181	786	15.2%	-	-	-	-	8 194	158.1%	8 194	173.3%	1 180	91.5%	300.0%
Interest earned - external investments	3 403	3 403	786	-	-	-	-	-	2 304	68.0%	2 380	64.8%	11 903	100.3%	(81.6%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	21 960	-	21 960	-	-	-	(100.0%)
Dividends received	55	55	0	7%	-	-	-	-	1	1.8%	1	2.5%	14	51.5%	(92.7%)
Fines	30 004	30 004	48	2%	-	-	-	-	947	3.2%	996	3.3%	488	17.0%	95.4%
Licences and permits	36 027	36 027	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	8 946	182.8%	(100.0%)
Transfers recognised- operational	247 125	247 125	89 043	36.0%	-	-	-	-	9 237	3.7%	96 260	39.6%	445	73.2%	1 973.3%
Other net revenue	52 598	52 598	311	0%	-	-	-	-	25 944	48.3%	25 944	49.3%	2 914	126.5%	545.1%
Gains on disposal of PPE	30 000	30 000	624	2.1%	-	-	-	-	604	2.1%	1 867	6.0%	1 867	69.9%	(100.0%)
Operating Expenditure	1 655 807	1 655 807	267 162	16.1%	-	-	-	-	1 097 218	66.3%	1 364 380	82.4%	452 396	94.9%	142.5%
Employee related costs	474 660	474 660	123 704	26.1%	-	-	-	-	124 827	26.3%	268 531	52.4%	113 170	87.8%	10.3%
Remuneration of councillors	22 166	22 166	8 547	37.8%	-	-	-	-	10 481	46.3%	19 027	84.1%	4 054	83.3%	115.9%
Dental impairment	85 871	85 871	-	-	-	-	-	-	373	4%	373	4%	(548)	59.7%	(68.1%)
Depreciation and asset impairment	162 165	162 165	99 620	61.4%	-	-	-	-	35	0%	99 620	61.5%	38 342	81.6%	(99.9%)
Finance charges	3 430	3 430	-	-	-	-	-	-	43 675	1273.5%	43 675	1273.5%	7 231	497.5%	504.0%
Bulk purchases	670 000	670 000	16 388	2.4%	-	-	-	-	751 911	112.2%	768 299	114.7%	222 907	111.9%	237.3%
Other Materials	-	-	18	-	-	-	-	-	14 171	14.18%	-	-	-	-	(100.0%)
Contracted services	130 123	130 123	13 143	10%	-	-	-	-	104 966	80.6%	118 240	90.9%	25 642	93.1%	307.5%
Transfers and grants	39 610	39 610	3	0%	-	-	-	-	1 038	2.6%	1 014	2.9%	3 208	39.6%	(67.9%)
Other expenditure	67 332	67 332	5 106	7.6%	-	-	-	-	50 443	74.9%	55 549	82.5%	37 509	89.5%	34.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	(4 252)	(4.252%)	(4 252)	(4.252%)	-	-	(100.0%)
Surplus/(Deficit)	31 665	31 665	79 166	20.5%	0	-	-	-	568 539	66.3%	647 706	82.4%	(140 332)	94.9%	142.5%
Transfers recognised- capital	72 796	72 796	20 658	28.4%	-	-	-	-	-	-	20 658	28.4%	3 485	105.6%	(100.0%)
Contributions recognised- capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	(9)	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	104 461	104 461	99 824	20.5%	0	-	-	-	568 539	66.3%	668 363	82.4%	(136 844)	94.9%	142.5%
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	104 461	104 461	99 824	20.5%	0	-	-	-	568 539	66.3%	668 363	82.4%	(136 844)	94.9%	142.5%
Attributable to municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	104 461	104 461	99 830	20.5%	0	-	-	-	568 539	66.3%	668 369	82.4%	(136 844)	94.9%	142.5%
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	104 461	104 461	99 830	20.5%	0	-	-	-	568 539	66.3%	668 369	82.4%	(136 844)	94.9%	142.5%

[illegible]

Part 3: Cash Receipts and Payments

	2017/18										2016/17		Q4 of 2016/17 to Q4 of 2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands															
Cash Flow from Operating Activities															
Receipts	1 550 108	1 550 108	424 143	27.4%	287 491	18.5%	407 719	26.3%	341 270	22.0%	1 460 624	94.2%	305 100	109.0%	11.9%
Property rates, penalties and collection charges	232 145	232 145	35 774	15.4%	40 954	17.6%	50 691	21.8%	48 135	20.7%	175 554	75.6%	48 717	104.9%	(1.2%)
Service charges	883 532	883 532	126 383	14.3%	128 381	14.5%	201 348	22.8%	197 117	22.3%	663 290	73.9%	180 877	84.1%	9.8%
Other revenue	72 755	72 755	144 765	199.0%	40 192	55.2%	55 213	75.9%	94 702	130.2%	334 832	460.3%	70 761	1 203.0%	33.8%
Government - operating	247 125	247 125	93 670	37.9%	71 784	29.0%	75 628	30.7%	-	-	241 292	97.6%	533	104.6%	(100.0%)
Government - capital	72 796	72 796	23 550	32.4%	6 000	8.2%	24 246	33.3%	-	-	53 796	73.9%	-	113.2%	-
Interest	41 700	41 700	-	-	180	.4%	373	.9%	1 316	3.2%	1 869	4.5%	4 197	39.8%	(68.7%)
Dividends	55	55	-	-	-	-	-	-	-	-	-	-	14	26.7%	(100.0%)
Payments	(1 368 161)	(1 368 161)	(457 916)	33.5%	(235 889)	17.2%	(370 183)	27.1%	(356 599)	26.1%	(1 420 587)	103.8%	(266 433)	108.9%	33.8%
Suppliers and employees	(1 364 731)	(1 364 731)	(657 916)	33.6%	(235 889)	17.3%	(370 183)	27.1%	(356 599)	26.1%	(1 420 587)	104.1%	(259 201)	105.1%	37.6%
Finance charges	(3 430)	(3 430)	-	-	-	-	-	-	-	-	-	-	(7 231)	1 861.7%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	181 948	181 948	(33 773)	(18.6%)	51 602	28.4%	37 536	20.6%	(15 328)	(8.4%)	40 037	22.0%	38 667	111.4%	(139.6%)
Cash Flow from Investing Activities															
Receipts	25 000	25 000	-	-	-	-	-	-	4 214	16.9%	4 214	16.9%	1 867	97.4%	125.7%
Proceeds on disposal of PPE	25 000	25 000	-	-	-	-	-	-	4 214	16.9%	4 214	16.9%	1 867	97.4%	125.7%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(104 396)	(104 396)	(2 711)	2.6%	(3 591)	3.4%	(16 185)	15.5%	(17 748)	17.0%	(40 234)	38.5%	(23 263)	81.7%	(23.7%)
Capital assets	(104 396)	(104 396)	(2 711)	2.6%	(3 591)	3.4%	(16 185)	15.5%	(17 748)	17.0%	(40 234)	38.5%	(23 263)	81.7%	(23.7%)
Net Cash from/(used) Investing Activities	(79 396)	(79 396)	(2 711)	3.4%	(5 591)	4.5%	(16 185)	20.4%	(13 533)	17.0%	(56 020)	45.4%	(21 396)	79.4%	(36.7%)
Cash Flow from Financing Activities															
Receipts	-	-	(26)	-	-	-	-	-	32	-	5	-	90	69.7%	(64.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(26)	-	-	-	-	-	32	-	5	-	90	69.7%	(64.8%)
Payments	(2 225)	(2 225)	-	-	-	-	-	-	(1 113)	50.0%	(1 113)	50.0%	-	82.7%	(100.0%)
Repayment of borrowing	(2 225)	(2 225)	-	-	-	-	-	-	(1 113)	50.0%	(1 113)	50.0%	-	82.7%	(100.0%)
Net Cash from/(used) Financing Activities	(2 225)	(2 225)	(26)	1.2%	-	-	-	-	(1 081)	48.6%	(1 107)	49.8%	90	90.8%	(1 304.6%)
Net Increase/(Decrease) in cash held	100 326	100 326	(36 510)	(36.4%)	48 011	47.9%	21 351	21.3%	(29 943)	(29.8%)	2 909	2.9%	17 361	(459.0%)	(272.5%)
Cash/cash equivalents at the year begin:	21 274	21 274	39 387	185.1%	2 877	13.5%	50 888	239.2%	72 239	339.6%	39 387	185.1%	15 242	39.4%	374.0%
Cash/cash equivalents at the year end:	121 601	121 601	2 877	2.4%	50 888	41.8%	72 239	59.4%	42 296	34.8%	42 296	34.8%	32 603	95.4%	297.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(176)	-	31 751	7.7%	19 061	4.6%	362 301	87.7%	412 937	33.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	(1 717)	(1.1%)	32 036	20.6%	13 474	6.6%	111 995	71.9%	155 788	12.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	45	-	14 697	14.8%	6 532	6.6%	78 112	78.6%	99 386	8.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5	-	7 940	4.7%	5 534	3.2%	157 131	92.1%	170 611	14.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	25	-	8 499	7.0%	6 206	5.1%	107 290	87.9%	122 020	10.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Annual Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 529)	(1.8%)	44 108	17.2%	1 175	.5%	215 688	84.1%	256 441	21.1%	-	-	-	-
Total By Income Source	(6 347)	(5%)	139 032	11.4%	51 982	4.3%	1 032 516	84.8%	1 217 183	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	(278)	(1.5%)	3 239	17.4%	1 668	9.0%	13 956	75.1%	18 584	1.5%	-	-	-	-
Commercial	(1 528)	(1.2%)	32 374	26.0%	6 991	5.6%	86 780	69.6%	124 617	10.2%	-	-	-	-
Households	(4 439)	(5%)	94 315	9.8%	37 573	3.9%	831 432	86.7%	968 881	78.8%	-	-	-	-
Other	(1 022)	(1%)	9 105	7.9%	5 749	5.0%	100 348	87.2%	115 100	9.5%	-	-	-	-
Total By Customer Group	(6 347)	(5%)	139 032	11.4%	51 982	4.3%	1 032 516	84.8%	1 217 183	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	37 489	6.1%	266 959	43.5%	2 773	.5%	306 665	50.0%	613 885	65.5%
Bulk Water	26 703	20.9%	100 776	79.1%	-	-	-	-	127 480	13.6%
PAYE deductions	6 041	100.0%	-	-	-	-	-	-	6 041	.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	6 995	100.0%	-	-	-	-	-	-	6 995	.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 498	11.8%	2 347	1.3%	3 934	2.2%	154 316	84.7%	182 095	19.4%
Auditor General	133	18.2%	578	79.0%	-	-	20	2.8%	732	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	98 859	10.5%	370 660	39.5%	6 707	.7%	461 001	49.2%	937 227	100.0%

Contact Details

Municipal Manager	Mh BM Mhlanga	017 620 6279
Financial Manager	Mh B.B. Sibole	017 620 6275

Source: Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part: Operating Revenue and Expenditure	2017/18												2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
B: thousands															
Operating Revenue and Expenditure															
Operating Revenue	420 885	453 036	119 683	28.4%	137 635	32.7%	133 903	29.4%	44 783	9.9%	436 004	96.2%	26 672	85.1%	67.9%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	1 900	2 600	101	5.3%	113	5.9%	33	1.3%	45	1.7%	291	11.2%	42	11.1%	6.1%
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	7 000	14 205	1 491	21.3%	4 423	63.2%	2 849	19.9%	6 884	48.2%	15 646	109.5%	6 709	190.3%	2.6%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	411 612	435 721	117 931	28.7%	133 024	32.3%	130 904	30.0%	37 649	8.6%	419 509	96.3%	19 257	83.1%	95.5%
Other non revenue	373	430	160	43.0%	75	20.2%	117	27.2%	208	47.8%	558	129.7%	671	281.5%	69.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	(8)	-	(100.0%)
Operating Expenditure	482 965	458 402	59 875	12.4%	123 509	25.6%	98 087	21.4%	112 616	24.6%	394 088	86.0%	99 561	83.5%	13.1%
Employee related costs	138 998	141 581	31 375	22.6%	30 990	22.3%	32 985	23.3%	33 906	23.9%	129 295	91.3%	29 716	83.1%	14.1%
Remuneration of councillors	13 262	12 915	2 935	22.1%	2 893	21.8%	3 450	26.7%	3 240	25.1%	12 518	96.9%	3 054	95.7%	6.1%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	18 281	20 018	-	-	-	-	-	-	-	-	-	-	4 423	97.7%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	255 407	225 751	16 588	6.5%	74 994	29.4%	46 838	20.7%	57 173	25.3%	195 593	86.6%	49 473	79.8%	15.6%
Other expenditure	57 007	58 138	8 977	15.7%	14 633	25.7%	14 815	25.5%	18 298	31.5%	56 723	97.6%	12 736	91.3%	43.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	158	-	(100.0%)
Surplus/(Deficit)	(62 081)	(5 366)	59 808		14 125		35 816		(67 833)		41 916		(72 890)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(62 081)	(5 366)	59 808		14 125		35 816		(67 833)		41 916		(72 890)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(62 081)	(5 366)	59 808		14 125		35 816		(67 833)		41 916		(72 890)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(62 081)	(5 366)	59 808		14 125		35 816		(67 833)		41 916		(72 890)		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(62 081)	(5 366)	59 808		14 125		35 816		(67 833)		41 916		(72 890)		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2017/18												2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Cash Flow from Operating Activities															
Receipts	420 885	453 036	119 683	28.4	168 395	40.0	64 259	14.2	44 783	9.9	397 121	87.7	26 679	85.1	67.9
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	1 900	2 600	-	-	-	-	25	1.0%	45	1.7%	70	2.7%	42	11.1%	6.1%
Other revenue	373	430	92	24.7%	183	49.0%	125	29.1%	206	47.8%	606	140.8%	671	281.5%	(69.4)
Government - operating	411 612	435 721	732	2%	163 790	39.8%	61 260	14.1%	37 649	8.6%	263 431	60.5%	19 257	83.1%	95.5%
Government - capital	-	-	117 368	-	-	-	-	-	-	-	117 368	-	-	-	-
Interest	7 000	14 285	1 491	21.3%	4 423	63.2%	2 849	19.9%	6 884	48.2%	15 646	109.5%	6 709	192.0%	2.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(464 684)	(438 384)	(59 166)	12.7	(162 448)	35.0	(100 991)	23.0	(54 554)	12.4	(377 159)	86.0	(116 377)	61.0	(53.1)
Suppliers and employees	(209 277)	(212 633)	(59 166)	28.3%	(162 448)	77.6%	(54 154)	25.5%	(26 619)	(1.2%)	(273 149)	128.5%	(86 904)	41.8%	(103.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(255 407)	(225 751)	-	-	-	-	(46 838)	20.7%	(57 173)	25.3%	(104 019)	46.1%	(49 473)	79.4%	15.6%
Net Cash from/(used) Operating Activities	(43 799)	14 652	60 517	(138.2%)	5 948	(13.6%)	(36 732)	(250.7%)	(9 771)	(66.7%)	19 961	136.2%	(89 698)	(1 187.2%)	(89.1%)
Cash Flow from Investing Activities															
Receipts	-	-	276 000	-	(36 000)	-	108 000	-	38 000	-	386 000	-	120 000	-	(68.3)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	276 000	-	(36 000)	-	108 000	-	38 000	-	386 000	-	120 000	-	(68.3)
Payments	(28 050)	(28 505)	(4 500)	16.0%	(3 388)	12.1%	(9 564)	33.6%	(4 698)	16.5%	(22 151)	77.7%	(673)	34.3%	598.5
Capital assets	(28 050)	(28 505)	(4 500)	16.0%	(3 388)	12.1%	(9 564)	33.6%	(4 698)	16.5%	(22 151)	77.7%	(673)	34.3%	598.5
Net Cash from/(used) Investing Activities	(28 050)	(28 505)	271 500	(67.9%)	(9 388)	140.4%	98 436	(46.5%)	33 302	(116.8%)	363 849	(1 216.4%)	119 327	695.4	(72.1)
Cash Flow from Financing Activities															
Receipts	-	-	(197)	-	-	-	-	-	-	-	(197)	-	-	-	-
Short term loans	-	-	(197)	-	-	-	-	-	-	-	(197)	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(197)	-	-	-	-	-	-	-	(197)	-	-	-	-
Net Increase/(Decrease) in cash held	(71 849)	(13 853)	331 820	(461.8%)	(33 440)	46.5%	61 704	(445.4%)	23 531	(169.9%)	383 614	(2 769.1%)	29 630	(35.0%)	(20.6%)
Cash/cash equivalents at the year begin:	84 597	171 296	-	-	331 820	392.2%	298 379	174.2%	360 083	210.2%	-	-	61 659	80.8%	484.0%
Cash/cash equivalents at the year end:	12 748	157 443	331 820	2 602.9%	298 379	2 340.6%	360 083	228.7%	383 614	243.7%	383 614	243.7%	91 288	107.9%	320.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Annual Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 920	90.1%	-	-	-	-	542	9.9%	5 462	100.0%	-	-	-	-
Total By Income Source	4 920	90.1%	-	-	-	-	542	9.9%	5 462	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 920	90.1%	-	-	-	-	542	9.9%	5 462	100.0%	-	-	-	-
Total By Customer Group	4 920	90.1%	-	-	-	-	542	9.9%	5 462	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	6 094	16.1%	-	-	-	-	31 658	83.9%	37 752	100.0%
Total	6 094	16.1%	-	-	-	-	31 658	83.9%	37 752	100.0%

Contact Details

Municipal Manager	Mr CA Hahle	017 801 7028
Financial Manager	Mr ZR Buthezi	017 801 7013

Source: Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2018 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2017/18												2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	469 710	469 710	87 527	18.6%	87 036	18.5%	343 317	73.1%	25 363	5.4%	543 244	115.7%	79 641	115.3%	(68.2%)
Property rates	73 029	73 029	78 714	107.8%	6 218	8.5%	31 618	43.3%	7 184	9.8%	123 735	169.4%	13 331	426.7%	(46.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	157 960	157 960	-	-	-	-	202 268	128.1%	9 799	6.2%	212 067	134.3%	48 094	77.6%	(79.6%)
Service charges - water revenue	44 239	44 239	4 206	9.5%	3 982	9.0%	77 769	175.8%	3 589	8.1%	89 546	202.4%	5 387	60.0%	(33.4%)
Service charges - sanitation revenue	12 704	12 704	1 343	10.6%	1 501	11.8%	806	6.3%	512	4.0%	4 162	32.8%	1 060	94.6%	(51.7%)
Service charges - refuse revenue	14 704	14 704	-	-	-	-	3 292	22.4%	477	3.2%	3 769	25.6%	1 527	90.7%	(68.8%)
Service charges - other	-	-	-	-	21	-	4	-	-	-	25	-	-	-	-
Rental of facilities and equipment	2 370	2 370	202	8.5%	29	1.2%	375	15.8%	184	7.7%	789	33.3%	1 039	90.3%	(82.3%)
Interest earned - external investments	1 397	1 397	-	-	-	-	(8)	-	-	-	(9)	-	407	83.5%	(100.0%)
Interest earned - outstanding debtors	29 336	29 336	-	-	3 917	13.4%	20 716	70.6%	3 618	12.3%	28 252	96.3%	8 346	147.1%	(56.6%)
Dividends received	-	-	3 061	-	0	-	-	-	-	-	3 061	-	-	-	-
Fines	3 802	3 802	-	-	11	4%	0	-	-	-	11	4%	240	13.6%	(100.0%)
Licences and permits	2 658	2 658	-	-	-	-	-	-	-	-	-	-	0	44.9%	(100.0%)
Agency services	11 013	11 013	-	-	1	-	-	-	-	-	1	-	3	2.5%	(100.0%)
Transfers recognised- operational	114 006	114 006	-	-	68 101	59.7%	-	-	-	-	68 101	59.7%	-	-	13.1%
Other own revenue	3 267	3 267	0	-	3 256	99.7%	6 468	198.0%	0	-	9 724	297.7%	200	2.3%	(100.0%)
Gains on disposal of PPE	24	24	-	-	-	-	-	-	-	-	-	-	7	(64.7%)	(100.0%)
Operating Expenditure	464 982	464 982	37 592	8.1%	38 624	8.3%	49 743	10.7%	64 621	13.9%	190 580	41.0%	85 107	78.4%	(24.1%)
Employee related costs	143 450	143 450	19 430	13.5%	17 953	12.5%	21 255	14.8%	10 880	7.6%	49 518	48.5%	33 142	88.1%	(67.2%)
Remuneration of councillors	8 188	8 188	1 632	19.9%	1 368	16.7%	486	5.9%	238	2.9%	3 725	45.4%	1 747	85.5%	(86.5%)
Debt impairment	35 344	35 344	-	-	-	-	2 892	8.2%	237	7%	3 129	8.9%	2 322	77.3%	(89.8%)
Depreciation and asset impairment	25 364	25 364	133	0.5%	8 883	35.0%	-	-	12 741	50.2%	21 757	85.8%	7 988	136.4%	59.6%
Finance charges	1 599	1 599	-	-	-	-	-	-	882	55.1%	882	55.1%	880	78.6%	3.7%
Bulk purchases	145 953	145 953	8 953	6.1%	-	-	19 831	13.6%	31 364	21.5%	60 148	41.2%	12 544	60.1%	150.0%
Other Materials	14 991	14 991	67	4%	47	3.4%	232	1.5%	178	1.2%	984	6.6%	8 177	167.8%	(97.8%)
Contracted services	10 738	10 738	3 326	31.0%	3 786	30.6%	3 573	33.3%	4 542	42.3%	14 727	137.2%	4 487	108.6%	3.1%
Transfers and grants	38 565	38 565	-	-	-	-	-	-	-	-	-	-	219	26.7%	(100.0%)
Other expenditure	40 780	40 780	4 051	9.9%	6 626	16.2%	1 473	3.6%	3 560	8.7%	15 710	38.5%	13 694	59.9%	(74.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 728	4 728	49 935		48 412		293 574		(39 258)		352 663		(5 466)		
Transfers recognised- capital	-	-	-	-	18 920	-	-	-	-	-	18 920	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	71	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	4 728	4 728	49 935		67 332		293 574		(39 258)		371 583		(5 395)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 728	4 728	49 935		67 332		293 574		(39 258)		371 583		(5 395)		
Attributable to members	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 728	4 728	49 935		67 332		293 574		(39 258)		371 583		(5 395)		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 728	4 728	49 935		67 332		293 574		(39 258)		371 583		(5 395)		

Part 2: Capital Revenue and Expenditure

Capital Revenue and Expenditure	2017/18												2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	35 001	35 001	0	-	12 403	35.4%	12 403	35.4%	-	-	24 806	70.9%	773	4.1%	(100.0%)
National Government	30 286	30 286	-	-	11 797	39.0%	11 797	39.0%	-	-	23 594	77.9%	-	-	-
Provincial Government	-	-	0	-	-	-	-	-	-	-	0	-	-	-	-
District Municipality	-	-	0	-	-	-	-	-	-	-	0	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 286	30 286	0	-	11 797	39.0%	11 797	39.0%	-	-	23 594	77.9%	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 715	4 715	0	-	606	12.8%	606	12.8%	-	-	1 211	25.7%	773	60.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	35 001	35 001	0	-	12 403	35.4%	12 403	35.4%	-	-	24 806	70.9%	773	4.1%	(100.0%)
Governance and Administration	475	475	-	-	-	-	-	-	-	-	-	-	616	203.0%	(100.0%)
Executive & Council	105	105	-	-	-	-	-	-	-	-	-	-	3	176.3%	(100.0%)
Budget & Treasury Office	370	370	-	-	-	-	-	-	-	-	-	-	79	97.0%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	533	368.1%	(100.0%)
Community and Public Safety	1 550	1 550	-	-	1 592	102.7%	1 592	102.7%	-	-	3 184	205.4%	157	52.9%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Sport And Recreation	1 000	1 000	-	-	1 592	159.2%	1 592	159.2%	-	-	3 184	318.4%	157	4.6%	(100.0%)
Public Safety	550	550	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 500	9 500	-	-	4 950	52.1%	4 950	52.1%	-	-	9 900	104.2%	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 500	9 500	-	-	4 950	52.1%	4 950	52.1%	-	-	9 900	104.2%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	23 476	23 476	-	-	5 860	25.0%	5 860	25.0%	-	-	11 721	49.9%	-	-	-
Electricity	8 264	8 264	-	-	2 144	25.9%	2 144	25.9%	-	-	4 288	51.9%	-	-	-
Water	1 022	1 022	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	10 500	10 500	-	-	3 716	35.4%	3 716	35.4%	-	-	7 432	70.8%	-	-	-
Waste Management	3 690	3 690	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	0	-	-	-	-	-	-	-	0	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18											2016/17		Q4 of 2016/17 to Q4 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
Cash Flow from Operating Activities	469 685	469 685	42 745	9.1%	128 369	27.3%	294 268	62.7%	24 886	5.3%	490 269	104.4%	91 315	92.2%	(72.7%)
Receipts	73 029	73 029	2 399	3.3%	12 394	17.0%	18 556	25.4%	7 184	9.8%	40 532	55.5%	13 331	116.0%	(46.1%)
Property rates, penalties and collection charges	229 607	229 607	5 411	2.4%	14 843	7.3%	255 089	111.1%	13 900	6.1%	291 243	126.8%	67 683	96.2%	(79.5%)
Other revenue	22 310	22 310	7	-	3 772	16.9%	6 567	29.4%	184	8%	10 530	47.2%	1 547	25.9%	(88.1%)
Government - operating	114 006	114 006	34 928	30.6%	68 101	59.7%	-	-	-	-	103 029	90.4%	-	41.1%	-
Government - capital	-	-	-	-	18 920	-	-	-	-	-	18 920	-	-	-	-
Interest	30 733	30 733	-	-	8 339	27.1%	14 057	45.7%	3 618	11.8%	26 014	84.6%	8 753	135.8%	(58.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(404 275)	(404 275)	(31 324)	7.7%	(31 762)	7.9%	(53 854)	13.3%	(52 601)	13.0%	(169 541)	41.9%	(74 749)	138.4%	(29.6%)
Suppliers and employees	(364 112)	(364 112)	(31 324)	8.6%	(31 762)	8.7%	(53 854)	14.8%	(51 720)	14.2%	(168 659)	46.3%	(73 730)	139.7%	(29.9%)
Finance charges	(1 599)	(1 599)	-	-	-	-	-	-	(882)	55.1%	(882)	55.1%	(880)	76.8%	10.2%
Transfers and grants	(38 565)	(38 565)	-	-	-	-	-	-	-	-	-	-	(219)	25.8%	(100.0%)
Net Cash from/(used) Operating Activities	65 410	65 410	11 421	17.5%	96 608	147.7%	240 414	367.6%	(27 715)	(42.4%)	320 728	490.3%	16 566	(1 697 344.7%)	(267.3%)
Cash Flow from Investing Activities	(4 691)	(4 691)	-	-	-	-	-	-	-	-	-	-	7	(691.5%)	(100.0%)
Receipts	(4 691)	(4 691)	-	-	-	-	-	-	-	-	-	-	7	(691.5%)	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	(1 559)	-	(3 140)	-	(4 699)	-	(702)	-	347.2%
Capital assets	-	-	-	-	-	-	(1 559)	-	(3 140)	-	(4 699)	-	(702)	-	347.2%
Net Cash from/(used) Investing Activities	(4 691)	(4 691)	-	-	-	-	(1 559)	33.2%	(3 140)	66.9%	(4 699)	100.2%	(695)	33 110.1%	351.7%
Cash Flow from Financing Activities	-	-	-	-	-	-	-	-	(67)	-	(67)	-	-	-	(100.0%)
Receipts	-	-	-	-	-	-	-	-	(67)	-	(67)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	(67)	-	(67)	-	-	-	(100.0%)
Payments	(1 200)	(1 200)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 200)	(1 200)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 200)	(1 200)	-	-	-	-	-	-	(67)	5.5%	(67)	5.5%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	59 519	59 519	11 421	19.2%	96 608	162.3%	238 855	401.3%	(30 922)	(52.0%)	315 962	530.9%	15 871	(3 945 907.5%)	(294.8%)
Cash/cash equivalents at the year begin:	15 000	15 000	15 000	100.0%	26 421	176.1%	123 029	820.2%	361 884	2 412.6%	15 000	100.0%	(198 897)	125.2%	(281.9%)
Cash/cash equivalents at the year end:	74 519	74 519	26 421	35.5%	123 029	165.1%	361 884	485.6%	330 962	444.1%	330 962	444.1%	(183 027)	(778.7%)	(280.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 258	1.1%	4 005	1.0%	3 621	1.0%	380 713	96.9%	392 796	30.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	8 014	3.4%	6 074	2.9%	6 307	2.7%	214 129	91.0%	235 404	16.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 667	2.6%	4 299	2.0%	3 405	1.6%	202 179	93.6%	215 551	16.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 100	2.9%	420	1.1%	323	.8%	36 124	95.1%	37 966	3.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	701	2.2%	509	1.6%	385	1.2%	30 585	95.0%	32 180	2.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Annual Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 735	1.0%	3 429	.9%	3 257	.9%	358 007	97.2%	368 427	28.7%	-	-	-	-
Total By Income Source	23 475	1.8%	19 535	1.5%	17 578	1.4%	1 221 736	95.3%	1 282 324	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	641	7.0%	362	4.0%	309	3.4%	7 808	85.6%	9 120	.7%	-	-	-	-
Commercial	8 250	3.4%	6 193	2.5%	4 985	2.0%	225 198	92.1%	244 626	19.1%	-	-	-	-
Households	14 582	1.4%	12 978	1.3%	12 282	1.2%	988 547	96.1%	1 028 390	80.2%	-	-	-	-
Other	2	.8%	2	.8%	2	.8%	183	97.6%	188	1.0%	-	-	-	-
Total By Customer Group	23 475	1.8%	19 535	1.5%	17 578	1.4%	1 221 736	95.3%	1 282 324	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12 012	27.0%	9 355	21.1%	13 472	30.3%	9 580	21.6%	44 419	54.2%
Bulk Water	9 033	27.9%	9 819	30.3%	6 073	18.8%	7 438	23.0%	32 363	39.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 663	100.0%	-	-	-	-	-	-	1 663	2.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 711	100.0%	-	-	-	-	-	-	1 711	2.1%
Auditor General	-	-	18	1.0%	23	1.3%	1 762	97.7%	1 804	2.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	24 419	29.8%	19 192	23.4%	19 568	22.9%	18 781	22.9%	81 960	100.0%

Contact Details

Municipal Manager	Mh Mhonsilela J Mthlangu	013 665 6021
Financial Manager	Mh Thokozile Mthlangu	013 665 6000

Source: Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2018 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Activity	2017/18														2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands																	
Operating Revenue and Expenditure																	
Operating Revenue	2 917 169	2 909 280	6 264 643	214.8%	1 401 896	48.1%	3 048 156	104.8%	557 995	19.2%	11 272 691	387.5%	485 738	82.3%	14.9%		
Property rates	450 428	451 975	171 987	38.2%	175 887	39.0%	37 510	8.3%	111 737	24.7%	497 121	110.0%	98 294	99.2%	13.7%		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	1 225 130	1 177 918	5 904 910	482.0%	972 011	79.3%	2 853 023	242.2%	168 926	14.3%	9 898 870	840.4%	237 136	87.4%	(28.8%)		
Service charges - water revenue	456 419	458 618	-	-	-	-	98 113	21.4%	98 113	21.4%	23 861	23.6%	23 861	20.1%	311.2%		
Service charges - sanitation revenue	192 035	172 710	37 555	19.6%	46 917	24.4%	56 743	32.9%	36 363	21.2%	117 879	103.0%	32 029	82.4%	14.5%		
Service charges - refuse revenue	125 224	117 314	23 940	19.1%	33 737	26.9%	8 295	7.1%	25 321	21.6%	91 292	77.8%	-	-	(100.0%)		
Service charges - other	-	-	-	-	-	-	-	-	805	805	805	-	23 597	16 616.1%	(96.6%)		
Rental of facilities and equipment	12 326	22 045	1 413	11.5%	566	4.6%	(43)	(2%)	704	3.2%	2 640	12.0%	2 960	105.3%	(76.1%)		
Interest earned - external investments	401	46	-	-	-	-	-	-	375	807.6%	375	807.6%	503	327.2%	(25.6%)		
Interest earned - outstanding debtors	92 214	173 925	20 338	22.1%	69 074	74.9%	23 669	13.5%	73 268	42.1%	186 149	107.0%	32 841	147.4%	123.1%		
Dividends received	-	-	(73)	-	438	-	-	-	-	-	384	-	-	-	-		
Fines	6 596	4 814	502	7.6%	737	11.2%	(1 896)	(29.4%)	16 832	349.7%	16 175	336.0%	2 213	130.3%	660.7%		
Licences and permits	206	190	(288)	(139.9%)	463	293.0%	(225)	(118.0%)	17	9.0%	108	56.6%	810	124.1%	(97.9%)		
Agency services	11 893	11 270	-	-	-	-	-	-	1 419	12.6%	1 419	12.6%	13 165	106.4%	(89.2%)		
Transfers recognised - operational	304 301	301 860	105 557	34.7%	96 267	31.6%	70 483	23.3%	-	-	272 307	90.2%	7 591	89.7%	(100.0%)		
Other own revenue	39 793	16 594	(1 199)	(3.0%)	6 080	15.3%	358	2.2%	24 336	146.6%	29 546	178.2%	10 748	174.9%	(100.0%)		
Gains on disposal of PPE	-	-	-	-	-	-	-	-	(512)	-	-	-	-	-	-		
Operating Expenditure	3 077 035	3 063 055	92 212	3.0%	572 594	18.6%	491 180	16.0%	949 441	31.0%	2 105 434	68.7%	615 040	76.2%	54.4%		
Employee related costs	149 153	149 153	56 302	7.5%	332 346	44.4%	193 260	25.8%	184 169	25.9%	776 076	103.6%	174 514	97.3%	11.3%		
Remuneration of councillors	29 675	29 675	1 400	4.7%	9 188	31.0%	6 825	23.0%	6 916	23.3%	24 330	82.0%	6 336	93.3%	9.2%		
Debt impairment	480 964	449 464	-	-	-	-	-	-	-	-	-	-	-	-	-		
Depreciation and asset impairment	263 000	263 000	8	-	12	-	1 137	4%	2 221	8%	3 377	1.3%	84	2%	2 539.4%		
Finance charges	82 529	82 529	3	-	0	-	1 386	1.7%	89 612	108.6%	91 002	110.3%	34 726	95.6%	158.1%		
Bulk purchases	968 817	968 817	(294)	-	139 820	14.4%	176 709	18.2%	597 357	61.7%	193 592	94.3%	293 683	95.9%	103.4%		
Other Materials	136 244	149 238	1 010	7%	8 186	6.0%	10 734	7.2%	4 541	3.0%	24 471	16.4%	34 874	84.5%	(87.0%)		
Contracted services	53 313	59 187	27 464	51.5%	61 619	115.6%	78 007	121.8%	34 729	58.7%	201 828	341.0%	15 895	95.5%	118.6%		
Transfers and grants	37 284	37 284	24	1%	-	-	816	2.2%	2 641	7.1%	3 481	9.3%	(1 110)	14.3%	(338.0%)		
Other expenditure	276 056	274 707	6 296	2.3%	21 422	7.8%	22 314	8.1%	17 246	6.3%	67 278	24.5%	56 039	73.7%	(69.2%)		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(159 866)	(153 775)	6 172 431		829 302		2 556 968		(391 446)		9 167 256		(129 302)				
Transfers recognised - capital	186 032	213 950	1 882	1.0%	-	-	1 008	5%	-	-	2 890	1.4%	16 398	26.9%	(100.0%)		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	40 976	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	67 142	60 174	6 174 313		829 302		2 557 976		(391 446)		9 170 146		(112 904)				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	67 142	60 174	6 174 313		829 302		2 557 976		(391 446)		9 170 146		(112 904)				
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	67 142	60 174	6 174 313		829 302		2 557 976		(391 446)		9 170 146		(112 904)				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	67 142	60 174	6 174 313		829 302		2 557 976		(391 446)		9 170 146		(112 904)				

Part 2: Capital Revenue and Expenditure

Part 2: Capital Revenue and Expenditure	2017/18												2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	245 503	250 438	-	-	39 554	16.1%	31 118	12.4%	88 976	35.5%	159 648	63.7%	64 669	30.2%	37.6%
National Government	197 415	184 295	-	-	36 365	18.4%	29 443	16.0%	83 633	45.4%	149 441	81.1%	63 048	39.4%	32.7%
Provincial Government	-	13 755	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	20 238	20 238	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	217 653	218 288	-	-	36 365	16.7%	29 443	13.5%	83 633	38.3%	149 441	68.5%	63 048	30.9%	32.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	105	7.0%	(100.0%)
Internally generated funds	20 600	24 900	-	-	3 189	15.5%	1 674	6.7%	5 343	21.5%	10 206	41.0%	1 517	16.9%	252.2%
Public contributions and donations	7 250	7 250	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	245 503	250 438	-	-	39 554	16.1%	31 118	12.4%	88 976	35.5%	159 648	63.7%	64 669	30.2%	37.6%
Governance and Administration	12 845	11 945	-	-	1 236	9.6%	100	8%	10 116	84.7%	11 452	95.9%	1 720	29.4%	488.2%
Executive & Council	100	1 000	-	-	885	885.4%	12	1.2%	6 258	6 258.0%	7 156	7 156.0%	-	-	(100.0%)
Budget & Treasury Office	12 745	7 550	-	-	-	-	-	-	2 677	35.5%	2 677	35.5%	1 439	25.6%	96.0%
Corporate Services	-	3 395	-	-	350	-	88	2.6%	1 182	34.8%	1 620	47.7%	281	320.5%	-
Community and Public Safety	4 050	5 540	-	-	141	3.5%	141	2.5%	1 236	22.3%	1 517	27.4%	6 767	90.4%	(81.7%)
Community & Social Services	50	5 540	-	-	141	281.4%	141	2.5%	1 236	22.3%	1 517	27.4%	6 759	49 531.5%	(81.7%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 900	-	-	-	-	-	-	-	-	-	-	-	4	3.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	4	-	(100.0%)
Economic and Environmental Services	4 600	3 091	-	-	12 324	267.9%	12 223	395.4%	18 723	605.7%	43 269	1 399.9%	18 452	25.4%	4%
Planning and Development	50	550	-	-	-	-	-	-	-	-	-	-	(139)	-	(100.0%)
Road Transport	-	-	-	-	12 324	-	12 223	-	18 723	-	43 269	-	18 792	29.7%	(4.4%)
Environmental Protection	4 550	2 541	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	183 058	146 512	-	-	25 854	14.1%	18 654	11.2%	58 901	35.4%	103 408	62.1%	37 515	29.7%	57.0%
Electricity	45 600	45 600	-	-	-	-	-	-	6 915	15.2%	6 915	15.2%	24 759	59.6%	(72.1%)
Water	40 576	52 218	-	-	17 238	42.5%	7 362	14.1%	47 973	91.9%	72 573	139.0%	4 152	12.4%	1 055.5%
Waste Water Management	87 082	61 744	-	-	7 532	8.6%	10 208	16.5%	3 995	6.5%	21 735	35.2%	6 893	33.6%	(42.1%)
Waste Management	9 800	6 950	-	-	1 083	11.1%	1 083	15.6%	79	3%	2 106	31.4%	1 711	24.6%	(86.9%)
Other	40 950	63 350	-	-	-	-	-	-	-	-	-	-	15	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2017/18											2016/17		Q4 of 2016/17 to Q4 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
Cash Flow from Operating Activities	2 646 634	2 380 819	620 033	23.4%	645 588	24.4%	505 408	21.2%	597 798	25.1%	2 368 828	99.5%	467 778	108.1%	27.8%
Receipts															
Property rates, penalties and collection charges	372 842	1 175 153	68 244	18.3%	84 355	22.6%	111 986	9.5%	100 880	8.6%	365 464	31.1%	77 390	101.5%	30.4%
Service charges	1 684 847	599 611	265 752	16.1%	270 178	16.3%	305 785	54.6%	96 065	17.2%	937 780	167.6%	235 289	49.9%	(59.2%)
Other revenue	61 853	312 276	149 593	24.1%	168 225	27.0%	135 338	(43.3%)	352 110	112.8%	534 590	171.2%	111 754	1 268.8%	215.1%
Government - operating	292 308	31 500	109 176	37.3%	71 331	24.4%	144 200	457.8%	-	-	324 707	1 030.8%	-	90.5%	-
Government - capital	186 032	172 974	17 368	9.3%	17 368	9.3%	11 324	6.5%	-	-	28 692	16.6%	10 000	41.3%	(100.0%)
Interest	78 753	125 033	27 267	34.6%	34 132	43.3%	67 452	53.9%	48 743	39.0%	177 594	142.0%	33 344	174.9%	46.2%
Dividends	-	4 332	-	-	-	-	-	-	-	-	(5 965)	23.5%	1 128	10.4%	-
Payments	(2 373 755)	(2 143 255)	(616 350)	26.0%	(620 119)	26.1%	(483 584)	22.6%	(538 015)	25.1%	(2 258 067)	105.4%	(401 331)	115.1%	34.1%
Suppliers and employees	(2 253 942)	(2 116 784)	(608 043)	27.0%	(611 539)	27.1%	(453 303)	21.4%	(514 334)	24.3%	(2 187 218)	103.3%	(395 402)	119.7%	30.1%
Finance charges	(82 529)	(7 748)	(7 748)	9.4%	(8 967)	7.2%	(29 659)	-	(21 512)	(84 887)	(7 038)	31.9%	205.7%	(11.1%)	-
Transfers and grants	(27 286)	(26 471)	(2 559)	1.5%	(2 613)	7.0%	(622)	2.4%	(2 169)	8.2%	(5 965)	23.5%	1 128	10.4%	(295.5%)
Net Cash from/(used) Operating Activities	272 879	237 564	3 683	1.3%	25 470	9.3%	21 824	9.2%	59 784	25.2%	110 761	46.6%	66 447	48.5%	(10.0%)
Cash Flow from Investing Activities															
Receipts															
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(245 503)	(223 013)	(2 368)	1.0%	(23 049)	9.4%	(11 792)	5.3%	(57 491)	25.8%	(94 700)	42.5%	(64 670)	42.5%	(11.1%)
Capital assets	(245 503)	(223 013)	(2 368)	1.0%	(23 049)	9.4%	(11 792)	5.3%	(57 491)	25.8%	(94 700)	42.5%	(64 670)	42.5%	(11.1%)
Net Cash from/(used) Investing Activities	(245 503)	(223 013)	(2 368)	1.0%	(23 049)	9.4%	(11 792)	5.3%	(57 491)	25.8%	(94 700)	42.5%	(64 670)	42.5%	(11.1%)
Cash Flow from Financing Activities															
Receipts			1 767	-	(219)	-	-	-	-	-	1 548	-	141	11.4%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	1 767	-	(219)	-	-	-	-	-	1 548	-	141	11.4%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(18 434)	(18 434)	(10 979)	59.6%	(6 457)	35.0%	-	-	(9 242)	50.1%	(26 678)	144.7%	(362)	107.7%	2 322.3%
Equipment of borrowing	(18 434)	(18 434)	(10 979)	59.6%	(6 457)	35.0%	-	-	(9 242)	50.1%	(26 678)	144.7%	(362)	107.7%	2 322.3%
Net Cash from/(used) Financing Activities	(18 434)	(18 434)	(9 212)	50.0%	(6 676)	36.2%	-	-	(9 242)	50.1%	(25 129)	136.3%	(241)	288.6%	3 740.2%
Net Increase/(Decrease) in cash held	8 942	(3 884)	(7 897)	(88.3%)	(4 255)	(47.6%)	10 032	(258.3%)	(6 949)	178.9%	(9 069)	233.5%	1 537	43.0%	(552.2%)
Cash/cash equivalents at the year begin:	(3 286)	4 929	(2 668)	81.2%	(10 565)	321.5%	(14 820)	(300.7%)	(4 788)	(97.1%)	(2 668)	(54.1%)	818	22.9%	(685.6%)
Cash/cash equivalents at the year end:	5 656	1 046	(10 565)	(186.8%)	(14 820)	(262.0%)	(4 788)	(657.9%)	(11 737)	(1 122.4%)	(11 737)	(1 122.4%)	2 354	(78 471 600.0%)	(998.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 223	1.4%	24 281	2.9%	23 126	2.7%	787 510	93.0%	847 140	25.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	(107 102)	(11.6%)	94 871	10.2%	59 306	6.4%	879 473	94.9%	926 548	27.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 334	6.1%	10 890	3.4%	10 551	3.3%	278 088	47.2%	319 863	9.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 726	1.5%	9 208	3.0%	8 777	2.8%	287 413	92.7%	310 124	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 709	1.4%	5 174	2.6%	4 999	2.5%	187 499	93.6%	200 380	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Annual Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(10 539)	(1.3%)	48 702	6.2%	40 520	5.2%	705 786	90.0%	784 469	23.2%	-	-	-	-
Total By Income Source	(78 649)	(2.3%)	193 126	5.7%	147 279	4.3%	3 125 768	92.3%	3 387 524	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	(7 764)	(23.2%)	4 564	13.6%	3 873	11.6%	32 804	98.0%	33 477	1.0%	-	-	-	-
Commercial	(9 040)	(2.6%)	55 576	15.8%	33 723	9.6%	271 045	77.2%	351 303	10.4%	-	-	-	-
Households	(30 674)	(1.2%)	120 625	4.5%	106 410	4.0%	2 455 612	92.6%	2 661 973	78.3%	-	-	-	-
Other	(31 171)	(8.9%)	12 362	3.5%	1 273	0%	366 307	104.4%	380 773	10.4%	-	-	-	-
Total By Customer Group	(78 649)	(2.3%)	193 126	5.7%	147 279	4.3%	3 125 768	92.3%	3 387 524	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	250 071	14.1%	86 941	4.9%	75 192	4.2%	1 360 984	76.8%	1 773 187	78.4%
Bulk Water	-	-	-	-	6 704	4.2%	153 474	95.8%	160 178	7.1%
PAYE deductions	12 020	100.0%	-	-	-	-	-	-	12 020	5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	10 328	100.0%	-	-	-	-	-	-	10 328	5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	104 810	34.8%	82 143	27.2%	4 040	1.3%	110 455	36.6%	301 449	13.3%
Auditor General	-	-	-	-	-	-	5 197	100.0%	5 197	2%
Other	-	-	-	-	-	-	-	-	-	-
Total	377 229	16.7%	169 084	7.5%	85 936	3.8%	1 630 110	72.1%	2 262 360	100.0%

Contact Details

Municipal Manager	MH S. Majiyela	013 690 6208
Financial Manager	Ms J P Mashwaya	013 690 6241

Source: Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2018 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part: Operating Revenue and Expenditure	2017/18												2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure	1 357 202	1 407 050	451 048	33.2%	348 331	25.7%	329 142	23.4%	338 915	24.1%	1 467 437	104.3%	268 638	96.1%	26.2%
Operating Revenue	322 145	325 352	83 002	25.8%	83 053	25.8%	83 066	25.5%	83 652	25.7%	332 773	102.2%	78 097	100.8%	7.7%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	535 221	541 493	101 823	19.0%	125 069	23.4%	124 618	23.0%	134 030	24.8%	485 540	89.7%	109 889	99.1%	22.0%
Service charges - water revenue	83 231	78 480	22 148	26.6%	21 695	26.1%	19 855	25.3%	18 785	23.9%	82 484	105.1%	15 540	97.2%	20.9%
Service charges - sanitation revenue	59 178	62 461	16 996	28.7%	17 040	28.8%	15 410	24.7%	15 510	24.8%	64 956	104.0%	13 683	99.3%	13.4%
Service charges - refuse revenue	66 849	69 286	19 669	29.4%	17 317	25.9%	17 384	25.1%	16 510	23.8%	70 879	102.3%	15 115	100.3%	9.2%
Service charges - other	612	612	53 438	8 733.2%	167	27.4%	136	22.2%	615	100.5%	54 355	8 883.2%	-	-	(100.0%)
Rental of facilities and equipment	13 975	14 614	1 538	11.0%	1 538	10.5%	1 481	10.1%	1 833	12.5%	4 488	30.6%	4 136	99.3%	(5.7%)
Interest earned - external investments	30 871	34 871	4 752	15.4%	7 011	22.7%	6 831	19.6%	9 264	23.7%	26 688	77.0%	14 828	123.6%	481.3%
Interest earned - outstanding debtors	3 153	3 080	4 987	158.2%	6 900	218.8%	7 563	245.6%	10 297	334.3%	29 747	965.8%	977	112.9%	953.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	11 698	13 085	1 481	12.7%	1 921	16.4%	1 720	13.1%	1 372	10.5%	6 494	49.6%	1 658	50.5%	(5.9%)
Licences and permits	8 637	7 771	1 958	22.7%	1 850	21.4%	1 918	24.7%	1 876	24.1%	7 602	97.8%	2 217	95.0%	(15.4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	5 566	113.5%	(100.0%)
Transfers recognised - operational	162 865	165 884	130 870	80.4%	53 316	32.7%	40 536	24.4%	2 491	1.5%	227 213	137.0%	(355)	99.6%	(801.8%)
Other own revenue	58 617	89 650	8 387	14.3%	12 308	21.0%	9 603	10.7%	43 519	78.6%	73 816	82.3%	7 487	30.3%	481.3%
Gains on disposal of PPE	150	150	48	6.0%	48	6.0%	162	10.8%	162	10.8%	230	153.4%	-	-	(100.0%)
Operating Expenditure	1 421 172	1 442 431	299 482	20.4%	209 047	21.7%	213 591	21.7%	353 501	24.5%	1 265 621	87.7%	283 769	87.0%	24.6%
Employee related costs	484 043	488 638	113 613	23.4%	112 794	23.2%	119 404	24.4%	118 397	24.2%	464 209	95.0%	108 068	97.9%	9.6%
Remuneration of councillors	21 292	21 946	4 915	23.1%	4 914	23.1%	6 533	29.8%	5 598	25.5%	21 960	100.1%	5 349	93.8%	4.7%
Debt impairment	16 188	16 188	-	-	-	-	-	-	-	-	2 493	64.5%	2 493	64.5%	(100.0%)
Depreciation and asset impairment	162 244	162 244	40 914	25.1%	40 359	24.7%	40 633	24.9%	40 626	24.9%	162 592	99.6%	38 614	100.0%	5.0%
Finance charges	19 309	14 095	-	-	3 217	16.7%	2	-	2 922	20.7%	6 142	43.6%	3 482	36.5%	(16.1%)
Bulk purchases	426 940	428 140	98 002	23.0%	91 040	21.3%	87 322	20.4%	93 335	21.8%	369 698	86.3%	85 977	86.1%	8.6%
Other Materials	-	-	407	-	3 116	1.06%	1 069	-	10 987	15.5%	15 519	-	-	-	(100.0%)
Contracted services	152 749	164 940	16 116	10.6%	33 477	21.9%	35 442	21.5%	49 026	29.7%	134 061	81.3%	14 098	84.4%	247.7%
Transfers and grants	1 995	1 995	180	9.0%	864	43.3%	305	15.3%	470	23.6%	1 819	91.2%	184	99.0%	155.3%
Other expenditure	133 207	143 044	15 276	11.5%	19 266	14.5%	22 880	16.0%	32 140	22.5%	89 562	62.6%	25 443	69.2%	26.3%
Loss on disposal of PPE	205	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(63 970)	(35 381)	161 566		39 284		15 552		(14 586)		201 816		(15 131)		
Transfers recognised - capital	52 305	52 787	14 458	27.6%	14 064	26.9%	10 028	19.0%	13 755	26.1%	52 304	99.1%	14 408	55.0%	(5.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(11 665)	17 406	176 023		53 348		25 579		(831)		254 120		(643)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(11 665)	17 406	176 023		53 348		25 579		(831)		254 120		(643)		
Attributable to members	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(11 665)	17 406	176 023		53 348		25 579		(831)		254 120		(643)		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(11 665)	17 406	176 023		53 348		25 579		(831)		254 120		(643)		

Part 2: Capital Revenue and Expenditure

Part 2: Capital Revenue and Expenditure	2017/18														2016/17		Q4 of 2017/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
	R thousands																
Capital Revenue and Expenditure																	
Source of Finance	282 175	290 154	26 136	9.3%	67 774	24.0%	62 872	21.7%	106 915	36.8%	263 698	90.9%	104 296	69.9%	2.5%		
National Government	52 305	52 637	14 458	27.6%	12 176	23.3%	9 415	17.9%	10 643	20.2%	46 691	88.7%	13 333	87.3%	(20.2%)		
Provincial Government	-	-	-	-	-	-	-	-	-	-	158	-	379	23.4%	(58.3%)		
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other transfers and grants	-	150	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers recognised - capital	52 305	52 787	14 458	27.6%	12 176	23.3%	9 415	17.8%	10 801	20.5%	46 849	88.8%	13 713	59.5%	(21.2%)		
Borrowing	134 790	127 747	5 004	3.7%	21 753	16.1%	29 427	23.0%	56 319	44.1%	112 504	88.1%	56 118	79.0%	-4%		
Internally generated funds	95 080	109 620	6 665	7.0%	33 846	35.6%	24 031	21.9%	36 511	33.3%	101 053	92.2%	34 466	67.0%	5.9%		
Public contributions and donations	-	-	9	-	-	-	-	-	3 283	-	3 292	-	-	-	(100.0%)		
Capital Expenditure Standard Classification	282 175	290 154	26 136	9.3%	67 774	24.0%	62 872	21.7%	106 915	36.8%	263 698	90.9%	104 296	69.9%	2.5%		
Governance and Administration	20 466	17 266	723	3.5%	1 830	8.9%	3 666	21.2%	12 164	70.5%	18 383	106.5%	5 625	43.2%	116.2%		
Executive & Council	223	490	-	-	11	1%	80	16.4%	291	59.4%	371	75.7%	551	40.6%	(47.2%)		
Budget & Treasury Office	19 976	2 701	9	-	-	-	2 348	86.9%	3 358	124.3%	5 728	212.0%	295	32.4%	1 039.3%		
Corporate Services	267	14 075	714	267.5%	1 819	681.2%	1 238	8.8%	8 515	60.5%	12 296	87.3%	4 780	44.0%	78.1%		
Community and Public Safety	31 657	36 334	2 695	8.5%	6 924	21.9%	5 457	15.0%	16 733	46.1%	31 809	87.5%	9 027	85.5%	85.4%		
Community & Social Services	14 497	8 807	2 531	17.5%	1 542	10.6%	2 368	26.9%	4 826	54.8%	11 266	127.9%	2 244	82.7%	115.1%		
Sport And Recreation	13 668	14 797	140	1.0%	4 992	26.5%	1 766	11.9%	4 456	57.1%	15 254	103.8%	3 710	88.4%	124.3%		
Public Safety	3 127	11 803	25	0.8%	59	1.9%	1 147	9.7%	3 125	26.5%	4 356	36.9%	2 437	90.6%	18.5%		
Housing	365	727	-	-	331	90.5%	1	0.2%	327	45.0%	659	90.6%	263	41.2%	24.3%		
Health	-	200	-	-	-	-	175	87.7%	175	87.7%	175	87.7%	113	25.1%	(100.0%)		
Economic and Environmental Services	73 625	82 173	16 756	22.8%	35 118	47.7%	14 664	17.8%	14 665	17.8%	81 203	98.8%	42 880	92.0%	(65.8%)		
Planning and Development	233	311	41	17.5%	73	31.5%	28	9.1%	160	51.5%	302	97.3%	305	36.2%	(58.4%)		
Road Transport	73 392	81 862	16 715	22.8%	35 044	47.7%	14 636	17.9%	14 505	17.7%	80 900	98.8%	42 495	93.7%	(65.9%)		
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Trading Services	156 426	154 382	5 962	3.8%	23 903	15.3%	39 085	25.3%	63 353	41.0%	132 303	85.7%	46 764	63.1%	35.5%		
Electricity	65 538	66 723	67	0.1%	13 830	21.1%	27 124	40.7%	28 822	43.2%	69 843	104.7%	9 999	80.5%	191.2%		
Water	24 440	40 605	231	0.9%	2 263	9.3%	1 583	3.9%	20 306	50.0%	24 383	60.1%	12 152	59.8%	67.1%		
Waste Water Management	53 843	32 601	4 139	7.7%	7 412	13.8%	4 049	12.4%	10 496	32.2%	26 095	80.0%	24 521	61.2%	87.2%		
Waste Management	12 656	14 454	1 225	9.8%	398	3.2%	639	43.8%	3 129	29.8%	11 862	82.9%	912	46.9%	140.4%		
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

Part 3: Cash Receipts and Payments

R thousands	2017/18												2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities	1 409 357	1 459 687	397 365	28.2%	433 300	30.7%	611 199	41.9%	279 931	19.2%	1 721 796	118.0%	258 143	96.2%	8.4%
Receipts	322 145	325 552	83 002	25.8%	83 053	25.8%	83 066	25.5%	83 652	25.7%	332 773	102.2%	78 097	97.3%	7.1%
Property rates, penalties and collection charges	745 091	752 332	210 944	28.3%	181 288	24.3%	177 403	23.6%	185 450	24.7%	755 086	100.4%	143 378	105.4%	29.3%
Other revenue	92 927	124 664	16 292	17.5%	16 694	18.0%	276 090	221.5%	47 677	38.2%	356 753	286.2%	20 863	57.1%	126.5%
Government - operating	162 865	165 884	67 099	41.2%	115 781	71.1%	39 446	23.8%	55 444	(34.0%)	165 581	100.0%	-	99.8%	(100.0%)
Government - capital	52 305	52 787	10 415	19.9%	22 573	43.2%	20 800	39.4%	-	-	53 788	101.9%	-	37.3%	-
Interest	34 024	38 468	9 613	28.3%	13 912	40.9%	14 395	37.4%	19 597	50.9%	57 516	149.5%	15 805	122.6%	24.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 241 535)	(1 276 622)	(266 244)	21.4%	(268 789)	21.6%	(191 338)	15.0%	(684 068)	53.6%	(1 410 438)	110.5%	(246 524)	94.1%	177.5%
Suppliers and employees	(1 220 231)	(1 260 532)	(266 064)	21.8%	(264 707)	21.7%	(191 031)	15.2%	(680 677)	54.0%	(1 402 478)	111.3%	(242 879)	95.1%	180.3%
Finance charges	(19 309)	(14 095)	-	-	(3 217)	16.7%	(2)	(2)	(2 921)	20.7%	(6 141)	43.6%	(3 482)	36.5%	(16.1%)
Transfers and grants	(1 195)	(1 195)	(182)	9.3%	(864)	42.3%	(295)	15.3%	(428)	23.6%	(1 819)	91.2%	(143)	81.9%	189.3%
Net Cash from/(used) Operating Activities	167 823	183 065	131 121	78.1%	164 512	98.0%	419 861	229.4%	(404 137)	(220.8%)	311 357	170.1%	11 620	108.8%	(3 578.0%)
Cash Flow from Investing Activities	17 945	(55)	216 000	1 203.7%	(199 932)	(1 114.2%)	112 000	(203 636.4%)	(315 648)	573 905.3%	(187 580)	341 053.7%	(36 000)	2.5%	776.8%
Receipts	(55)	(55)	-	-	68	(123.8%)	-	-	64	(115.8%)	132	(240.2%)	-	63.8%	(100.0%)
Proceeds on disposal of PPE	17 945	17 945	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	18 000	-	216 000	1 200.0%	(200 000)	(1 111.1%)	112 000	-	(315 712)	-	(187 712)	-	(36 000)	2.4%	777.0%
Payments	(282 175)	(290 154)	(26 136)	9.3%	(67 774)	24.0%	(62 873)	21.7%	(106 915)	36.8%	(263 698)	90.9%	(104 317)	69.9%	2.5%
Capital assets	(282 175)	(290 154)	(26 136)	9.3%	(67 774)	24.0%	(62 873)	21.7%	(106 915)	36.8%	(263 698)	90.9%	(104 317)	69.9%	2.5%
Net Cash from/(used) Investing Activities	(264 230)	(290 209)	189 864	(71.9%)	(267 706)	101.3%	49 127	(16.9%)	(422 563)	145.6%	(451 277)	155.5%	(140 317)	116.4%	201.1%
Cash Flow from Financing Activities	140 556	133 593	788	.6%	265	.2%	1 146	.9%	131 027	98.1%	133 226	99.7%	2 270	252.5%	5 671.4%
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	134 700	129 827	-	-	265	5.6%	1 146	30.4%	127 712	98.4%	127 712	98.4%	2 270	252.5%	100.0%
Increase (decrease) in consumer deposits	5 766	3 766	788	13.7%	-	-	-	-	3 315	88.0%	5 514	146.4%	-	-	46.0%
Payments	(11 443)	(11 443)	-	-	(5 574)	48.7%	-	-	(5 848)	51.3%	(11 443)	100.0%	(5 310)	61.6%	10.5%
Repayment of borrowing	(11 443)	(11 443)	-	-	(5 574)	48.7%	-	-	(5 848)	51.3%	(11 443)	100.0%	(5 310)	61.6%	10.5%
Net Cash from/(used) Financing Activities	129 113	122 150	788	.6%	(5 309)	(4.1%)	1 146	.9%	125 158	102.5%	121 783	99.7%	(3 040)	21.4%	(4 217.6%)
Net Increase/(Decrease) in cash held	32 706	15 005	321 773	983.8%	(108 503)	(331.8%)	470 135	3 133.1%	(701 542)	(4 675.3%)	(18 137)	(120.9%)	(131 737)	71.8%	432.5%
Cash/bank equivalents at the year begin:	23 499	83 902	84 129	358.0%	405 902	1 727.3%	297 399	354.5%	767 534	914.8%	84 129	100.3%	215 865	100.0%	255.6%
Cash/bank equivalents at the year end:	56 205	98 907	405 902	722.2%	297 399	529.1%	767 534	776.0%	65 992	66.7%	65 992	66.7%	84 128	98.4%	(21.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19	.2%	4 374	43.3%	305	3.0%	5 411	53.5%	10 109	9.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	(146)	(7.9%)	14 552	88.9%	(77)	(5.5%)	2 032	12.4%	16 365	14.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 542	4.7%	14 987	49.8%	189	.6%	15 978	48.9%	32 495	29.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	88	1.5%	2 952	48.6%	77	1.3%	2 956	48.7%	6 072	5.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	87	1.4%	3 308	53.1%	224	3.6%	2 614	41.9%	6 232	5.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	38	80.5%	4	7.9%	5	11.6%	47	-	-	-	-	-
Interest on Asset Debtor Accounts	0	-	308	6.0%	282	5.5%	4 574	88.6%	5 164	4.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 950	5.4%	7 666	21.2%	2 946	8.1%	23 628	65.3%	36 189	32.1%	-	-	-	-
Total By Income Source	3 542	3.1%	48 184	42.7%	3 949	3.5%	57 197	50.7%	112 871	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	(21)	(.3%)	2 169	33.0%	523	8.0%	3 898	59.3%	6 569	5.8%	-	-	-	-
Commercial	2 281	4.3%	25 987	48.5%	1 849	3.5%	23 416	43.7%	53 533	47.4%	-	-	-	-
Households	(562)	(1.4%)	19 155	49.1%	1 363	3.5%	19 069	48.9%	39 025	34.6%	-	-	-	-
Other	1 844	13.4%	873	6.4%	214	1.6%	16 814	78.7%	13 745	12.2%	-	-	-	-
Total By Customer Group	3 542	3.1%	48 184	42.7%	3 949	3.5%	57 197	50.7%	112 871	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	35 000	100.0%	-	-	-	-	-	-	35 000	19.7%
Bulk Water	4 600	100.0%	-	-	-	-	-	-	4 600	2.6%
PAYE deductions	6 298	100.0%	-	-	-	-	-	-	6 298	3.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	8 792	100.0%	-	-	-	-	-	-	8 792	5.0%
Loan repayments	122 508	100.0%	-	-	-	-	-	-	122 508	69.0%
Trade Creditors	98	100.0%	-	-	-	-	-	-	98	.1%
Auditor General	169	100.0%	-	-	-	-	-	-	169	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	177 464	100.0%	-	-	-	-	-	-	177 464	100.0%

Contact Details

Municipal Manager	Mr Bhaki Khoria	013 249 7263
Financial Manager	Ms Elmal Wassermann	013 249 7106

Source: Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part: Operating Revenue and Expenditure	2017/18													2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
B thousands																
Operating Revenue and Expenditure	233 420	240 807	82 828	35.5%	56 673	24.3%	32 593	13.5%	48 317	20.3%	220 410	91.5%	46 552	102.9%	3.8%	
Operating Revenue	57 512	56 762	16 943	29.5%	4 274	7.4%	14 028	24.3%	13 819	24.1%	49 063	86.4%	8 544	134.6%	61.7%	
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	43 643	60 943	24 758	56.7%	18 512	42.4%	(8 249)	(13.5%)	23 851	39.1%	58 872	96.6%	16 922	127.8%	40.9%	
Service charges - water revenue	17 675	17 902	4 496	25.4%	4 405	25.2%	3 064	17.1%	4 117	23.0%	16 132	90.1%	3 220	27.3%	17.5%	
Service charges - sanitation revenue	14 113	12 112	3 019	21.6%	3 038	21.5%	3 201	26.4%	3 403	28.0%	12 259	101.2%	2 854	76.6%	6.3%	
Service charges - refuse revenue	9 370	11 865	2 965	31.6%	2 968	31.7%	3 794	32.0%	2 914	24.6%	12 641	106.5%	2 504	114.2%	16.4%	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	4 713	1 800	0	0%	85	4%	35	3.2%	35	7.7%	139	72.7%	34	94.6%	(75.4%)	
Interest earned - external investments	1 128	760	216	5.2%	164	4.0%	(17)	(2.2%)	239	31.3%	603	99.3%	91	128.3%	164.5%	
Interest earned - outstanding debtors	3 522	560	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received	12 713	11 713	4 874	38.3%	3 183	25.0%	518	3.0%	32	2%	8 607	50.0%	2 137	75.4%	(88.5%)	
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences and permits	6	17 213	0	2.9%	0	1.5%	1	106.0%	3	535.4%	4	662.1%	0	25.3%	1 135.3%	
Agency services	60 632	59 588	25 233	41.8%	18 407	30.4%	15 877	26.8%	17 117	28.5%	59 517	99.9%	107	110.4%	(100.0%)	
Transfers recognised - operational	5 391	2 001	323	6.0%	1 653	30.7%	343	17.1%	254	12.7%	2 513	128.5%	9 845	41.8%	(97.4%)	
Other non revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	332 104	311 328	33 378	10.1%	78 355	23.6%	67 381	21.6%	52 216	16.8%	231 330	74.3%	64 399	75.2%	(18.9%)	
Employee related costs	100 161	91 454	10 791	10.8%	31 055	31.0%	47 523	52.0%	25 296	27.7%	114 665	125.4%	17 148	83.0%	47.5%	
Remuneration of councillors	6 066	6 290	687	11.3%	1 931	31.8%	2 172	34.1%	2 005	32.0%	6 793	108.1%	1 525	96.0%	31.4%	
Debt impairment	59 236	59 236	-	-	18 823	31.8%	20 132	(34.3%)	(1 495)	(2.0%)	(2 796)	(5.8%)	-	-	(100.0%)	
Depreciation and asset impairment	44 243	44 243	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	3 937	3 937	1 409	35.8%	1 375	34.9%	2 162	71.4%	1 399	35.5%	6 994	177.7%	1 214	140.2%	15.2%	
Bulk purchases	49 851	14 027	11 921	28.1%	12 221	18.5%	23 810	24.6%	14 597	29.3%	61 005	122.4%	11 709	95.3%	24.7%	
Other Materials	6 754	8 858	848	12.5%	3 284	48.6%	6 214	(25.7%)	1 353	15.3%	3 207	1108	59.8%	22.1%	11.8%	
Contracted services	5 560	5 560	794	14.3%	1 351	31.6%	2 181	39.2%	1 568	24.6%	6 100	169.7%	1 153	78.4%	18.7%	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	56 297	41 929	4 824	8.6%	10 910	19.4%	12 129	28.9%	7 699	18.4%	35 561	84.8%	30 532	115.9%	(74.8%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(98 685)	(70 521)	49 450		(21 682)		(34 788)		(3 899)		(10 919)		(17 837)			
Transfers recognised - capital	54 560	-	14 885	27.3%	7 000	12.8%	27 599	-	27 599	-	69 484	-	16 830	169.7%	18.8%	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	22 033	-	-	-	-	-	27 599	-	-	-	27 599	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(22 092)	(70 521)	64 335		(14 682)		20 410		16 101		86 164		(1 007)			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(22 092)	(70 521)	64 335		(14 682)		20 410		16 101		86 164		(1 007)			
Attributable to municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(22 092)	(70 521)	64 335		(14 682)		20 410		16 101		86 164		(1 007)			
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(22 092)	(70 521)	64 335		(14 682)		20 410		16 101		86 164		(1 007)			

Capital Revenue and Expenditure	2017/18										2016/17		Q4 of 2016/17 to Q4 of 2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	81 869	56 259	125	2%	138	2%	35 900	63.8%	1 427	2.5%	37 590	66.8%	999	21.5%	42.9%
National Government	54 560	54 560	-	-	-	-	35 872	65.7%	1 197	2.2%	37 069	67.9%	583	48.6%	105.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	22 033	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	76 593	54 560	-	-	-	-	35 872	65.7%	1 197	2.2%	37 069	67.9%	583	25.4%	105.3%
(borrowing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 276	1 699	125	2.4%	138	2.6%	28	1.7%	230	13.6%	521	30.7%	416	43.6%	(44.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	81 869	56 259	125	2%	138	2%	35 900	63.8%	1 427	2.5%	37 590	66.8%	999	21.5%	42.9%
Governance and Administration	19 335	1 203	26	1%	14	1%	296	24.8%	6	5%	344	28.6%	722	27.9%	(99.2%)
Executive & Council	18 560	-	-	-	-	-	276	-	-	-	276	-	583	27.7%	(100.0%)
Budget & Treasury Office	775	-	-	-	-	-	-	-	1	-	1	-	132	29.3%	(99.2%)
Corporate Services	-	1 203	26	-	14	-	24	2.0%	5	4%	68	5.7%	7	-	(31.9%)
Community and Public Safety	345	196	-	-	23	6.7%	-	-	-	-	23	11.8%	-	-	-
Community & Social Services	119	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	196	196	-	-	23	11.8%	-	-	-	-	23	11.8%	-	-	-
Public Safety	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 106	4 126	-	-	-	-	367	8.9%	-	-	367	8.9%	50	144.2%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 106	4 126	-	-	-	-	367	8.9%	-	-	367	8.9%	50	144.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	59 883	50 734	99	2%	101	2%	35 235	69.4%	1 422	2.8%	36 856	72.6%	227	5.3%	527.6%
Electricity	7 450	7 100	99	1.3%	-	-	1 307	18.4%	776	10.9%	2 182	30.7%	-	11.3%	(000.0%)
Water	30 200	33 648	-	-	-	-	25 905	77.0%	645	1.9%	26 550	78.9%	227	90.2%	184.9%
Waste Water Management	22 233	4 786	-	-	101	5%	5 419	77.6%	-	-	5 520	79.0%	-	-	-
Waste Management	-	3 000	-	-	-	-	2 604	86.8%	-	-	2 604	86.8%	-	-	-
Other	1 200	-	-	-											

Part 3: Cash Receipts and Payments

R thousands	2017/18											2016/17		Q4 of 2016/17 to Q4 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
Cash Flow from Operating Activities	287 979	295 367	97 712	33.9%	63 673	22.1%	31 416	10.6%	38 996	13.2%	231 796	78.5%	63 382	116.1%	(38.5%)
Receipts															
Property rates, penalties and collection charges	57 512	56 762	16 943	29.5%	4 274	7.4%	4 204	7.4%	7 612	13.4%	33 033	58.2%	8 544	134.3%	(10.9%)
Service charges	84 802	102 822	35 237	41.6%	28 973	34.2%	17 875	17.4%	21 007	20.4%	103 092	100.3%	25 481	110.9%	(17.4%)
Other revenue	22 823	20 315	5 198	22.8%	4 854	21.3%	1 345	4.6%	211	1.0%	11 608	57.1%	12 329	258.8%	(88.3%)
Government - operating	40 632	59 588	25 233	41.6%	18 407	30.4%	1 146	1.9%	-	-	44 786	75.2%	107	110.8%	(100.0%)
Government - capital	54 560	54 560	14 885	27.3%	7 000	12.8%	6 757	12.4%	10 000	18.3%	38 642	70.8%	16 830	90.8%	(64.6%)
Interest	7 651	1 320	216	2.8%	164	2.1%	89	6.7%	166	12.6%	635	48.1%	91	128.3%	83.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(332 104)	(207 849)	(33 378)	10.1%	(59 532)	17.9%	(46 599)	22.4%	(31 432)	15.1%	(170 940)	82.2%	(117 899)	124.4%	(73.3%)
Suppliers and employees	(267 309)	(203 912)	(31 968)	12.0%	(58 157)	21.8%	(45 629)	22.4%	(30 497)	15.0%	(166 251)	81.5%	(116 685)	124.2%	(71.8%)
Finance charges	(59 236)	(3 937)	(1 409)	2.4%	(1 375)	2.3%	(970)	24.6%	(935)	23.7%	(4 689)	119.1%	(1 214)	140.2%	(23.0%)
Transfers and grants	(5 560)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(44 125)	87 518	64 335	(145.8%)	4 141	(9.4%)	(15 184)	(17.3%)	7 564	8.6%	60 856	69.5%	(54 518)	60.8%	(113.9%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 276)	(56 259)	(125)	2.4%	(138)	2.6%	(3 533)	6.3%	(1 141)	2.0%	(4 936)	8.8%	(999)	35.1%	14.2%
Capital assets	(5 276)	(56 259)	(125)	2.4%	(138)	2.6%	(3 533)	6.3%	(1 141)	2.0%	(4 936)	8.8%	(999)	35.1%	14.2%
Net Cash from/(used) Investing Activities	(5 276)	(56 259)	(125)	2.4%	(138)	2.6%	(3 533)	6.3%	(1 141)	2.0%	(4 936)	8.8%	(999)	35.1%	14.2%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(49 401)	31 260	64 210	(130.0%)	4 003	(8.1%)	(18 716)	(59.9%)	6 423	20.5%	55 920	178.9%	(55 516)	(13.0%)	(111.6%)
Cash/cash equivalents at the year begin:	9 306	9 306	-	-	64 210	690.0%	68 213	733.0%	49 497	531.9%	-	-	66 905	139.7%	(26.0%)
Cash/cash equivalents at the year end:	(40 095)	40 566	64 210	(160.1%)	68 213	(170.1%)	49 497	122.0%	55 920	137.9%	55 920	137.9%	11 388	(118.4%)	391.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	0	-	1 371	4.2%	935	2.9%	30 496	93.0%	32 802	15.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	0	-	1 537	5.7%	1 184	4.4%	24 445	90.0%	27 166	13.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	2 824	3.2%	2 433	2.7%	83 611	94.1%	88 868	42.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	0	-	813	4.1%	631	3.2%	18 254	92.7%	19 698	9.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	0	-	770	3.4%	649	2.9%	21 173	93.7%	22 592	10.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Annual Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	336	1.9%	175	1.0%	16 719	97.0%	17 229	8.3%	-	-	-	-
Total By Income Source	0	-	7 651	3.7%	6 007	2.9%	194 697	93.4%	208 356	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	-	-	811	21.6%	229	6.1%	2 715	72.3%	3 754	1.8%	-	-	-	-
Commercial	-	-	1 024	3.5%	838	2.9%	27 189	93.6%	29 051	13.9%	-	-	-	-
Households	0	-	4 172	3.6%	3 605	3.1%	108 829	93.3%	116 606	56.0%	-	-	-	-
Other	-	-	1 645	2.8%	1 335	2.3%	55 963	94.9%	58 945	28.3%	-	-	-	-
Total By Customer Group	0	-	7 651	3.7%	6 007	2.9%	194 697	93.4%	208 356	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6 721	18.2%	-	-	-	-	30 162	81.8%	36 883	72.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	1 752	100.0%	-	-	-	-	-	-	1 752	3.4%
Pensions / Retirement	1 219	100.0%	-	-	-	-	-	-	1 219	2.4%
Loan repayments	917	24.6%	144	3.9%	64	1.7%	2 602	69.8%	3 728	7.3%
Trade Creditors	761	27.5%	-	-	-	-	2 004	72.5%	2 765	5.4%
Auditor General	1 455	29.7%	531	10.8%	1 310	26.7%	1 607	32.8%	4 903	9.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	12 825	25.0%	676	1.3%	1 374	2.7%	36 375	71.0%	51 249	100.0%

Contact Details

Municipal Manager	Mrs Elizabeth A. Tshabalala	013 253 7628
Financial Manager	M. Phumud Mhlabathi	013 253 7641

Source: Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part: Operating Revenue and Expenditure	2017/18														Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure	610 093	606 718	251 517	41.2%	165 260	27.1%	165 544	27.3%	54 507	9.0%	636 828	105.0%	95 078	80.8%	(42.7%)
Operating Revenue	47 663	42 253	10 306	21.6%	11 038	22.2%	10 821	25.6%	7 214	17.1%	39 319	93.2%	10 182	98.2%	(29.2%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 326	112 070	22 308	19.9%	21 013	18.8%	20 082	17.9%	9 364	8.4%	72 767	64.9%	42 811	110.2%	(76.1%)
Service charges - water revenue	2 091	2 769	621	29.7%	618	29.7%	649	23.5%	2 499	89.2%	692	90.3%	692	93.9%	24.0%
Service charges - sanitation revenue	32 346	32 515	11 518	35.7%	11 518	35.7%	11 518	35.7%	11 518	35.7%	11 518	35.7%	11 518	35.7%	11.3%
Service charges - refuse revenue	11 326	112 070	22 308	19.9%	21 013	18.8%	20 082	17.9%	9 364	8.4%	72 767	64.9%	42 811	110.2%	(76.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	445	412	187	24.1%	17	3.8%	26	4.8%	11	2.6%	55	37.6%	597	279.4%	(96.2%)
Interest earned - external investments	7 153	10 463	1 877	26.2%	1 347	18.8%	1 438	14.6%	1 099	10.5%	5 780	55.3%	1 201	49.8%	(8.7%)
Interest earned - outstanding debtors	30 242	30 242	28 959	95.8%	11 167	36.9%	12 228	40.4%	7 081	23.1%	59 435	196.5%	9 216	114.2%	(23.2%)
Dividends received	2 103	2 121	116	5.5%	34	1.6%	64	3.0%	27	2.2%	261	12.3%	37	141.1%	26.5%
Finances	5 002	4 970	7 151	142.9%	5 221	104.4%	6 164	124.0%	3 271	65.8%	21 806	438.7%	54	33.5%	6 001.0%
Agency services	1 977	1 158	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	367 315	366 535	160 904	43.8%	92 954	25.3%	92 514	25.2%	-	-	346 372	94.5%	-	51.7%	-
Other non revenue	1 832	1 109	11 029	602.2%	13 711	748.6%	13 456	1 135.8%	17 338	1 468.9%	55 481	4 701.0%	22 871	276.9%	(44.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	807 704	845 568	76 727	9.5%	102 449	12.7%	108 805	12.9%	71 020	8.4%	359 001	42.5%	125 540	51.9%	(43.4%)
Employee related costs	124 541	137 349	27 357	22.0%	30 575	24.6%	29 222	21.3%	18 378	13.3%	105 533	76.8%	26 158	94.1%	(29.7%)
Remuneration of councillors	24 256	24 049	5 319	21.9%	5 363	22.1%	6 970	29.0%	3 976	16.5%	21 428	89.9%	5 347	97.5%	(25.6%)
Debt impairment	170 762	170 762	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	171 268	171 268	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	132 803	124 403	21 245	16.0%	31 956	24.1%	35 564	28.6%	30 629	24.6%	119 394	96.0%	33 487	82.5%	(8.1%)
Bulk purchases	4 666	12 148	287	6.1%	3 967	85.0%	2 021	16.5%	1 118	9.3%	7 402	60.9%	260	48.7%	334.0%
Other Materials	33 648	2 837	8 616	4.2%	4 240	12.6%	4 240	4.6%	1 413	1.5%	12 137	13.1%	2 960	98.3%	(52.2%)
Capitalised services	45 725	41 735	1 240	2.7%	1 337	2.9%	1 136	2.6%	3 713	8.9%	10 708	81.2%	10 708	81.2%	(100.0%)
Transfers and grants	100 014	66 426	18 544	18.5%	25 010	25.0%	29 652	44.6%	15 495	23.3%	88 610	133.4%	46 639	83.9%	(66.8%)
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(197 611)	(238 851)	174 790		62 812		56 739		(16 513)		277 827		(30 482)		
Transfers recognised - capital	151 984	157 814	-	-	31 579	20.8%	-	-	-	-	31 579	20.0%	-	54.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(45 627)	(81 036)	174 790		94 391		56 739		(16 513)		309 406		(30 482)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(45 627)	(81 036)	174 790		94 391		56 739		(16 513)		309 406		(30 482)		
Attributable to municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(45 627)	(81 036)	174 790		94 391		56 739		(16 513)		309 406		(30 482)		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(45 627)	(81 036)	174 790		94 391		56 739		(16 513)		309 406		(30 482)		

[illegible]

Part 3: Cash Receipts and Payments

	2017/18											2016/17		Q4 of 2016/17 to Q4 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Cash Flow from Operating Activities	566 993	616 307	224 807	39.6%	200 667	35.4%	155 686	25.3%	14 907	2.4%	596 067	96.7%	26 316	104.6%	(43.4%)
Receipts															
Property rates, penalties and collection charges	1 842	3 684	147	8.0%	1 526	82.8%	93	2.5%	100	2.7%	1 867	50.7%	310	57.1%	(67.7%)
Service charges	1 349	1 599	273	20.2%	522	38.7%	419	28.2%	331	20.7%	1 546	96.6%	1 074	69.6%	(89.1%)
Other revenue	36 551	80 588	18 016	49.3%	17 086	46.7%	14 222	17.6%	13 342	16.6%	62 666	77.8%	23 589	220.2%	(63.4%)
Government - operating	367 315	367 315	142 733	38.9%	114 617	31.2%	85 387	23.2%	-	-	342 737	93.3%	-	95.0%	-
Government - capital	151 984	151 984	62 596	41.2%	64 616	42.5%	54 350	35.8%	-	-	181 562	119.5%	-	105.3%	-
Interest	7 953	11 138	1 043	13.1%	2 300	28.9%	1 214	10.9%	1 134	10.2%	5 690	51.1%	1 373	55.1%	(17.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(413 312)	(458 826)	(70 050)	16.9%	(109 125)	26.4%	(108 805)	23.7%	(71 020)	15.5%	(359 000)	78.2%	(133 673)	110.3%	(46.9%)
Suppliers and employees	(367 587)	(417 091)	(68 811)	18.7%	(107 788)	29.3%	(107 669)	25.8%	(71 020)	17.0%	(355 288)	85.2%	(122 945)	109.8%	(42.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(45 725)	(41 735)	(1 240)	2.7%	(1 337)	2.9%	(1 136)	2.7%	-	-	(2 713)	8.0%	(10 708)	118.5%	(100.0%)
Net Cash from/(used) Operating Activities	153 681	157 481	154 756	100.7%	91 542	59.6%	46 881	29.8%	(56 113)	(35.6%)	237 066	150.5%	(107 357)	86.6%	(47.7%)
Cash Flow from Investing Activities															
Receipts															
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(153 364)	(156 325)	(9 241)	6.0%	(50 598)	33.0%	(35 811)	22.9%	(24 479)	15.7%	(120 128)	76.8%	(30 264)	97.9%	(19.1%)
Capital assets	(153 364)	(156 325)	(9 241)	6.0%	(50 598)	33.0%	(35 811)	22.9%	(24 479)	15.7%	(120 128)	76.8%	(30 264)	97.9%	(19.1%)
Net Cash from/(used) Investing Activities	(153 364)	(156 325)	(9 241)	6.0%	(50 598)	33.0%	(35 811)	22.9%	(24 479)	15.7%	(120 128)	76.8%	(30 264)	97.9%	(19.1%)
Cash Flow from Financing Activities															
Receipts															
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments															
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities															
Net Increase/(Decrease) in cash held	317	1 156	145 516	45 863.6%	40 944	12 904.6%	11 071	957.6%	(80 592)	(6 971.1%)	116 939	10 115.0%	(137 621)	(16.3%)	(41.4%)
Cash/cash equivalents at the year begin:	54 079	69 586	69 577	128.7%	215 093	397.7%	256 036	367.9%	267 107	383.8%	69 577	100.0%	202 033	-	32.2%
Cash/cash equivalents at the year end:	54 396	70 742	215 093	395.4%	256 036	470.7%	267 107	377.6%	186 516	263.7%	186 516	263.7%	64 412	513.6%	189.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Annual Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr O Mosei	013 986 9115
Financial Manager	Mr Oupa Ledwaba	013 986 9161

Source: Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part: Operating Revenue and Expenditure	2017/18											2016/17		Q4 of 2016/17 to Q4 of 2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget	
R thousands																
Operating Revenue and Expenditure	550 345	433 734	179 768	32.7%	160 424	29.1%	46 141	10.6%	45 780	10.6%	432 112	99.6%	28 022	88.5%	63.4%	
Operating Revenue																
Property rates	18 500	13 500	8 709	47.1%	8 872	48.0%	8 889	65.8%	8 793	65.1%	35 263	261.2%	3 209	102.5%	174.0%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	27 000	54 225	15 902	58.8%	21 814	80.8%	22 175	40.9%	23 014	42.4%	89 995	152.8%	10 140	231.8%	127.0%	
Service charges - sanitation revenue	10 000	2 500	1 788	17.9%	1 785	17.8%	1 878	72.7%	1 819	72.8%	7 370	288.4%	1 728	338.9%	5.3%	
Service charges - refuse revenue	2 500	750	1 683	67.3%	1 661	66.4%	1 703	227.0%	1 703	227.0%	6 750	900.0%	1 132	431.3%	50.4%	
Service charges - other	500	500	7	1.4%	-	-	-	24.0%	-	-	127	25.4%	39	167.7%	100.0%	
Rental of facilities and equipment	500	500	-	-	239	47.8%	15	3.0%	180	24.0%	584	70.8%	129	152.3%	129.0%	
Interest earned - external investments	500	9 750	482	8.8%	1 387	25.2%	340	3.5%	676	6.9%	2 880	29.6%	2 170	68.6%	68.8%	
Interest earned - outstanding debtors	2 500	2 500	6 063	242.5%	6 209	248.6%	6 910	276.4%	7 192	287.7%	26 375	1 055.0%	2 484	663.2%	189.6%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	250	250	37	14.9%	33	13.3%	47	18.8%	45	26.1%	183	73.2%	38	22.7%	89.0%	
Licences and permits	5 000	5 000	-	-	29	-	-	-	-	-	29	6.2%	2 605	41.2%	(100.0%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	1 076	-	(100.0%)	
Transfers recognised - operational	465 845	335 974	141 899	30.3%	110 639	23.8%	974	38.1%	-	-	253 812	75.5%	-	71.3%	-	
Other net revenue	12 250	8 255	1 197	26.1%	7 455	60.9%	3 146	38.1%	2 416	29.3%	16 214	196.4%	3 224	12.0%	(25.1%)	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	618 303	629 997	102 159	16.5%	102 360	16.6%	98 425	15.6%	118 443	18.8%	421 387	66.9%	107 659	61.1%	10.0%	
Employee related costs	179 997	184 710	45 654	25.4%	45 161	25.1%	44 488	24.1%	45 333	24.5%	180 657	97.8%	41 789	69.1%	8.5%	
Remuneration of councillors	20 000	21 200	5 084	25.4%	5 333	26.9%	7 765	36.6%	6 238	29.4%	24 419	115.2%	4 886	83.5%	27.7%	
Debt impairment	39 495	39 495	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	150 000	150 000	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases	-	-	-	-	-	-	-	-	36	-	69	-	-	-	47.7%	(100.0%)
Other Materials	52 210	43 120	4 479	9.0%	9 506	18.2%	3 270	7.5%	16 833	38.9%	34 288	90.2%	12 757	134.9%	32.0%	
Contracted services	47 750	57 800	18 164	39.7%	12 025	28.0%	11 707	20.3%	11 534	19.6%	54 213	93.8%	16 143	78.0%	(28.1%)	
Transfers and grants	-	-	1 858	-	-	-	239	2.4%	636	6.4%	2 733	27.4%	-	-	-	
Other expenditure	130 851	123 092	26 720	20.4%	29 515	22.8%	30 923	25.1%	37 849	30.7%	125 007	101.6%	32 083	81.6%	18.0%	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(67 958)	(195 864)	77 609	-	58 063	-	(52 285)	-	(72 663)	-	10 725	-	(79 637)	-	-	
Transfers recognised - capital	121 002	127 371	46 565	38.5%	59 221	48.9%	26 585	20.9%	-	-	132 321	103.9%	-	31.8%	-	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	53 044	(68 493)	124 174	-	117 284	-	(25 700)	-	(72 663)	-	143 096	-	(79 637)	-	-	
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	53 044	(68 493)	124 174	-	117 284	-	(25 700)	-	(72 663)	-	143 096	-	(79 637)	-	-	
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	53 044	(68 493)	124 174	-	117 284	-	(25 700)	-	(72 663)	-	143 096	-	(79 637)	-	-	
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	53 044	(68 493)	124 174	-	117 284	-	(25 700)	-	(72 663)	-	143 096	-	(79 637)	-	-	

Capital Revenue and Expenditure	2017/18												Q4 of 2016/17 to Q4 of 2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	121 003	121 002	50 690	41.9%	22 438	18.5%	12 860	10.6%	40 129	33.2%	126 117	104.2%	27 284	76.9%	47.1%
National Government	121 003	121 002	50 690	41.9%	22 438	18.5%	12 860	10.6%	40 129	33.2%	126 117	104.2%	27 284	79.1%	47.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	121 003	121 002	50 690	41.9%	22 438	18.5%	12 860	10.6%	40 129	33.2%	126 117	104.2%	27 284	79.1%	47.1%
(borrowing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	25.2%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	121 003	121 002	50 690	41.9%	22 438	18.5%	12 860	10.6%	40 129	33.2%	126 117	104.2%	27 284	76.9%	47.1%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 300	2 322	-	-	-	-	375	16.2%	1 947	83.9%	2 322	100.0%	1 514	38.2%	28.6%
Community & Social Services	1 300	2 322	-	-	-	-	375	16.2%	1 947	83.9%	2 322	100.0%	1 514	38.2%	28.6%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	47 079	39 089	-	-	-	-	3 831	9.8%	2 356	6.0%	6 188	15.8%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	47 079	39 089	-	-	-	-	3 831	9.8%	2 356	6.0%	6 188	15.8%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	72 624	79 592	50 690	69.8%	22 438	30.9%	8 654	10.9%	35 826	45.0%	117 608	147.8%	25 770	79.6%	39.0%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	56 624	56 272	34 075	60.2%	17 369	30.7%	1 306	2.3%	3 634	6.5%	56 385	100.2%	10 715	64.5%	(66.1%)
Waste Water Management	16 000	23 320	16 614	103.8%	5 069	31.7%	7 248	31.5%	32 192	138.0%	61 223	262.5%	15 556	114.8%	113.8%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-													

Part 3: Cash Receipts and Payments

	2017/18											2016/17		Q4 of 2016/17 to Q4 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Cash Flow from Operating Activities	550 345	568 110	216 968	39.4%	200 230	36.4%	32 400	5.7%	3 938	.7%	453 536	79.8%	28 022	98.2%	(85.9%)
Receipts															
Property rates, penalties and collection charges	18 500	13 500	10 366	56.0%	331	1.8%	205	1.5%	219	1.6%	11 120	82.4%	3 209	91.7%	(93.2%)
Service charges	40 000	51 510	12 899	32.2%	18 120	45.3%	2 484	5.2%	191	.4%	33 894	68.8%	13 040	295.3%	(98.5%)
Other revenue	18 000	27 505	3 242	18.0%	8 768	48.7%	1 619	5.9%	995	3.6%	14 623	53.2%	7 119	76.8%	(86.0%)
Government - operating	338 414	335 914	141 899	41.9%	110 939	32.8%	974	.3%	-	-	253 812	75.5%	-	96.2%	-
Government - capital	127 371	127 371	46 565	36.6%	59 221	46.5%	26 585	20.9%	-	-	132 371	103.9%	-	54.9%	-
Interest	8 000	12 250	1 997	25.0%	2 852	35.6%	299	2.4%	2 534	20.7%	7 682	62.7%	4 654	304.6%	(45.5%)
Dividends	-	-	-	-	-	-	34	-	-	-	34	-	-	-	-
Payments	(428 808)	(440 103)	(102 158)	23.8%	(102 360)	23.9%	(90 555)	20.6%	(118 472)	26.9%	(413 546)	94.0%	(107 659)	104.3%	10.0%
Suppliers and employees	(428 808)	(429 872)	(102 158)	23.8%	(102 360)	23.9%	(90 386)	21.0%	(117 770)	27.4%	(412 675)	96.0%	(107 628)	104.8%	9.4%
Finance charges	-	(250)	-	-	-	-	(33)	13.4%	(66)	26.3%	(99)	39.6%	(30)	1 008.8%	116.7%
Transfers and grants	-	(9 981)	-	-	-	-	(138)	1.4%	(638)	6.4%	(772)	7.7%	-	9.3%	(100.0%)
Net Cash from/(used) Operating Activities	121 537	128 007	114 810	94.5%	97 869	80.5%	(58 155)	(45.4%)	(114 534)	(89.5%)	39 990	31.2%	(79 637)	78.4%	43.8%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(121 002)	(121 002)	(50 690)	41.9%	(22 438)	18.5%	(3 781)	3.1%	(40 127)	33.2%	(117 036)	96.7%	(27 284)	84.7%	47.1%
Capital assets	(121 002)	(121 002)	(50 690)	41.9%	(22 438)	18.5%	(3 781)	3.1%	(40 127)	33.2%	(117 036)	96.7%	(27 284)	84.7%	47.1%
Net Cash from/(used) Investing Activities	(121 002)	(121 002)	(50 690)	41.9%	(22 438)	18.5%	(3 781)	3.1%	(40 127)	33.2%	(117 036)	96.7%	(27 284)	84.7%	47.1%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	535	7 005	64 120	11 985.2%	75 432	14 099.6%	(61 936)	(884.2%)	(154 661)	(2 207.9%)	(77 045)	(1 099.9%)	(106 921)	(25 816.8%)	44.6%
Cash/cash equivalents at the year begin:	3 000	6 535	2 561	85.4%	66 680	2 222.7%	142 112	2 174.6%	80 176	1 226.9%	2 561	39.2%	99 176	(19.2%)	
Cash/cash equivalents at the year end:	3 535	13 540	66 680	1 886.3%	142 112	4 020.2%	80 176	592.1%	(74 488)	(550.1%)	(74 488)	(550.1%)	(7 745)	(54.4%)	861.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 968	16.4%	4 003	4.7%	3 262	3.8%	63 718	75.0%	84 952	25.3%	-	-	71 335	84.0%
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 550	6.1%	2 671	2.9%	2 664	2.9%	80 174	88.0%	91 059	27.1%	-	-	76 209	84.0%
Receivables from Exchange Transactions - Waste Water Management	1 222	5.9%	476	2.3%	471	2.3%	18 563	89.5%	20 732	6.2%	-	-	18 645	90.0%
Receivables from Exchange Transactions - Waste Management	1 158	5.1%	520	2.3%	514	2.3%	20 614	90.4%	22 806	6.8%	-	-	20 518	90.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Annual Debtor Accounts	4 906	5.5%	2 474	2.8%	2 391	2.7%	79 194	89.0%	88 965	26.5%	-	-	77 513	87.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 440	5.3%	735	2.7%	436	1.6%	24 761	90.5%	27 372	8.1%	-	-	24 976	91.0%
Total By Income Source	28 245	8.4%	10 878	3.2%	9 738	2.9%	287 025	85.5%	335 886	100.0%	-	-	289 266	86.0%
Debtors Age Analysis By Customer Group														
Organs of State	15 181	17.9%	4 167	4.9%	3 285	3.9%	62 216	73.3%	84 850	25.3%	-	-	51 540	61.0%
Commercial	1 656	7.4%	607	2.7%	449	2.0%	19 702	87.9%	22 414	6.7%	-	-	21 454	96.0%
Households	11 407	5.0%	6 104	2.7%	6 004	2.6%	205 106	89.7%	228 622	68.1%	-	-	216 252	95.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	28 245	8.4%	10 878	3.2%	9 738	2.9%	287 025	85.5%	335 886	100.0%	-	-	289 266	86.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	46 650	100.0%	-	-	-	-	-	-	46 650	100.0%
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	46 650	100.0%	-	-	-	-	-	-	46 650	100.0%

Contact Details

Municipal Manager	M M F Moroke	(013 973 1101)
Financial Manager	M M T Letsabo	(013 973 1101)

Source: Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part: Operating Revenue and Expenditure	2017/18												2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
B thousands															
Operating Revenue and Expenditure															
Operating Revenue	371 108	372 350	148 045	39.9%	120 092	32.4%	89 526	24.0%	10 979	2.9%	368 642	99.0%	9 109	99.4%	20.5%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	10	-	-	-	-	-	-	-	-	-	-	-	(8)	88.9%	(100.0%)
Interest earned - external investments	25 450	25 550	4 618	18.1%	4 255	16.7%	2 236	8.8%	6 585	25.8%	17 694	69.3%	6 292	91.1%	4.7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	23	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	500	900	9	1.8%	84	16.8%	803	89.2%	114	12.7%	1 010	112.2%	88	48.2%	34.3%
Licences and permits	400	490	197	49.3%	258	64.5%	136	17.2%	392	49.7%	983	124.5%	95	263.1%	314.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised- operational	344 488	344 488	143 071	41.5%	115 216	33.4%	86 201	25.0%	(0)	-	344 488	100.0%	1 785	100.0%	(100.0%)
Other net revenue	260	612	149	57.4%	239	107.3%	151	24.6%	3 887	6.3%	4 466	730.1%	786	141.5%	294.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	44	-	(97.6%)
Operating Expenditure	371 606	418 816	81 864	22.0%	107 487	29.0%	90 837	21.7%	94 274	22.5%	374 662	89.5%	116 253	76.6%	(18.9%)
Employee related costs	136 885	134 429	27 652	20.2%	29 051	21.2%	30 103	22.4%	32 029	23.8%	118 835	89.4%	29 056	89.6%	10.2%
Remuneration of councillors	12 795	13 916	3 201	25.0%	3 279	25.6%	3 939	28.3%	3 100	22.3%	13 520	97.2%	3 573	87.5%	(13.2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 912	10 957	2 579	23.6%	2 653	22.5%	2 633	24.0%	1 809	16.5%	9 474	86.5%	2 589	98.4%	(20.1%)
Finance charges	1 296	1 338	461	35.6%	3	22.5%	366	27.3%	39	2.9%	869	65.0%	6	100.0%	536.0%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)
Contracted services	45 410	46 142	7 017	15.5%	12 251	27.0%	7 846	17.0%	11 835	25.6%	38 950	84.4%	9 075	59.8%	30.4%
Transfers and grants	112 095	163 873	34 587	30.9%	52 085	46.5%	38 387	23.4%	31 226	19.1%	156 295	95.4%	60 629	74.0%	(48.5%)
Other expenditure	52 214	48 162	6 366	12.2%	8 564	16.4%	7 562	15.7%	14 089	29.3%	36 581	76.0%	11 210	68.3%	25.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	115	-	(100.0%)
Surplus/(Deficit)	(498)	(46 466)	66 181		12 405		(1 310)		(83 296)		(6 620)		(107 144)		
Transfers recognised- capital	2 175	2 175	-	-	(9)	(.4%)	9	.4%	2 175	100.0%	2 175	100.0%	-	100.0%	(100.0%)
Contributions recognised- capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 677	(44 291)	66 181		12 396		(1 301)		(81 121)		(3 845)		(107 144)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 677	(44 291)	66 181		12 396		(1 301)		(81 121)		(3 845)		(107 144)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 677	(44 291)	66 181		12 396		(1 301)		(81 121)		(3 845)		(107 144)		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 677	(44 291)	66 181		12 396		(1 301)		(81 121)		(3 845)		(107 144)		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2017/18										2016/17		Q4 of 2016/17 to Q4 of 2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands															
Cash Flow from Operating Activities															
Receipts	373 283	373 283	148 045	39.7%	120 083	32.2%	93 205	25.0%	9 482	2.5%	370 816	99.3%	9 736	99.4%	(2.6%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 170	1 170	356	30.4%	621	53.1%	899	73.4%	4 623	395.1%	6 459	552.0%	450	102.4%	928.2%
Government - operating	344 488	344 488	143 071	41.5%	115 216	33.4%	87 274	25.3%	(1 072)	(3.7%)	344 488	100.0%	1 133	100.0%	(194.7%)
Government - capital	2 175	2 175	-	-	(9)	(4%)	-	-	2 184	100.4%	2 175	100.0%	2 076	100.0%	5.2%
Interest	25 450	25 450	4 618	18.1%	4 255	16.7%	5 072	19.9%	3 748	14.7%	17 694	69.5%	6 077	91.2%	(38.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(240 157)	(464 866)	(102 426)	28.4%	(101 919)	28.3%	(93 297)	20.1%	(100 134)	21.5%	(397 776)	85.6%	(111 167)	98.9%	(0.9%)
Suppliers and employees	(246 766)	(300 107)	(76 276)	31.1%	(49 832)	20.2%	(48 958)	16.3%	(74 455)	24.8%	(250 012)	83.3%	(98 475)	225.0%	(21.4%)
Finance charges	(1 296)	(1 296)	(3)	3%	(2)	1%	(444)	34.2%	39	(3.0%)	(410)	31.6%	37 376	37.3%	(100.0%)
Transfers and grants	(112 095)	(163 463)	(25 656)	22.9%	(82 085)	46.5%	(62 895)	26.9%	(25 718)	15.7%	(117 266)	90.1%	(12 462)	20.6%	102.6%
Net Cash from/(used) Operating Activities	13 126	(91 583)	45 619	347.6%	18 164	138.4%	(92)	-1%	(90 652)	99.0%	(26 960)	29.4%	(101 432)	90.5%	(10.6%)
Cash Flow from Investing Activities															
Receipts	(3 984)	(3 984)	-	-	-	-	-	-	-	-	-	-	-	-	(1 826.5%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(3 984)	(3 984)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(29 385)	(25 498)	(9 218)	31.4%	973	(3.3%)	(3 893)	15.3%	(4 822)	18.9%	(16 960)	66.5%	(6 775)	82.9%	(28.8%)
Capital assets	(29 385)	(25 498)	(9 218)	31.4%	973	(3.3%)	(3 893)	15.3%	(4 822)	18.9%	(16 960)	66.5%	(6 775)	82.9%	(28.8%)
Net Cash from/(used) Investing Activities	(33 369)	(29 483)	(9 218)	27.6%	973	(2.9%)	(3 893)	13.2%	(4 822)	14.4%	(16 960)	57.5%	(6 775)	(6.5%)	(28.8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 303)	(3 303)	(1 385)	41.9%	(54)	1.6%	(1 604)	48.6%	(34)	1.0%	(3 076)	93.1%	(69)	214.5%	(51.2%)
Repayment of borrowing	(3 303)	(3 303)	(1 385)	41.9%	(54)	1.6%	(1 604)	48.6%	(34)	1.0%	(3 076)	93.1%	(69)	214.5%	(51.2%)
Net Cash from/(used) Financing Activities	(3 303)	(3 303)	(1 385)	41.9%	(54)	1.6%	(1 604)	48.6%	(34)	1.0%	(3 076)	93.1%	(69)	77.9%	(51.2%)
Net Increase/(Decrease) in cash held	(23 546)	(124 368)	35 016	(148.7%)	19 083	(81.0%)	(5 588)	4.5%	(95 508)	76.8%	(46 997)	37.8%	(108 276)	34.6%	(11.8%)
Cash/bank equivalents at the year begin:	408 811	502 073	455 442	111.4%	490 459	120.0%	509 542	101.5%	503 954	100.4%	455 442	90.7%	547 083	106.9%	(7.9%)
Cash/bank equivalents at the year end:	385 266	377 706	490 459	127.3%	509 542	132.3%	503 954	133.4%	408 446	108.1%	408 446	108.1%	438 807	120.4%	(6.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Annual Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12 282	99.3%	-	-	-	-	92	.7%	12 374	100.0%	-	-	-	-
Total By Income Source	12 282	99.3%	-	-	-	-	92	.7%	12 374	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	9 548	100.0%	-	-	-	-	-	-	9 548	77.2%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 734	96.7%	-	-	-	-	92	3.3%	2 826	22.8%	-	-	-	-
Total By Customer Group	12 282	99.3%	-	-	-	-	92	.7%	12 374	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	127	100.0%	-	-	-	-	-	-	127	5%
Trade Creditors	24 324	100.0%	-	-	-	-	-	-	24 324	98.7%
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	193	100.0%	-	-	-	-	-	-	193	.8%
Total	24 644	100.0%	-	-	-	-	-	-	24 644	100.0%

Contact Details

Municipal Manager	Mh Margeti Skosana	013 249 2003
Financial Manager	Mrs A.L. Stander	013 249 2015

Source: Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2018 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part: Operating Revenue and Expenditure	2017/18												2016/17		O4 of 2016/17 to O4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	543 633	552 774	207 986	38.3%	143 306	26.4%	97 127	17.6%	52 190	9.4%	500 609	90.6%	153 102	108.4%	(65.9%)
Property rates	98 051	98 728	90 913	92.7%	112 021	113.5%	147 771	150.5%	15 892	16.4%	189 223	189.8%	29	95.3%	55 562.4%
Property rates - penalties and collection charges	-	-	(172)	-	1	-	2	-	-	-	(169)	-	0	-	(100.0%)
Service charges - electricity revenue	181 436	182 700	37 683	20.8%	33 621	18.5%	37 371	20.5%	26 441	14.5%	135 116	74.0%	34 065	77.3%	(22.4%)
Service charges - water revenue	49 987	48 349	9 102	18.2%	10 335	20.7%	11 631	24.1%	8 595	17.8%	39 662	82.0%	5 804	81.2%	48.1%
Service charges - sanitation revenue	16 445	15 089	3 675	22.3%	3 196	21.3%	3 974	26.3%	4 098	27.2%	15 743	104.3%	4 162	103.4%	(23.5%)
Service charges - refuse revenue	21 912	21 912	4 511	20.6%	4 220	19.3%	3 573	16.3%	5 052	23.1%	17 356	79.2%	4 265	81.8%	18.5%
Service charges - other	-	8 300	-	-	-	-	36	4%	(36)	(4%)	0	-	-	-	(100.0%)
Rental of facilities and equipment	-	3 225	815	-	734	-	737	22.8%	166	5.2%	2 451	76.0%	841	87.9%	(80.2%)
Interest earned - external investments	-	1 700	250	-	78	-	840	49.4%	18 366	1 000.1%	19 532	1 148.6%	188	176.9%	9 492.1%
Interest earned - outstanding debitors	-	17 496	3 097	-	4 910	-	5 071	29.0%	(8 352)	(47.7%)	4 726	27.0%	3 519	241.6%	(337.4%)
Dividends received	-	-	1 530	-	-	-	-	-	(1 530)	-	0	-	-	-	(100.0%)
Fines	-	1 853	340	-	591	-	443	23.9%	249	13.4%	1 622	87.5%	427	50.2%	(41.1%)
Licences and permits	-	-	25	-	(25)	-	0	-	(25)	-	0	-	-	-	(100.0%)
Agency services	-	-	18	-	1	-	17	-	(34)	-	0	-	35	-	(203.6%)
Transfers recognised - operational	-	129 936	52 309	-	42 579	-	31 098	23.9%	2 461	1.9%	128 447	98.9%	-	-	64.7%
Other own revenue	175 782	25 485	3 581	2.0%	42 352	24.1%	2 807	11.0%	(18 869)	(73.9%)	29 900	117.3%	96 872	(20 318.6%)	(134.4%)
Gains on disposal of PPE	-	-	309	-	-	-	-	-	(309)	-	0	-	897	6.9%	309.0%
Operating Expenditure	675 755	565 749	158 813	23.5%	126 208	18.7%	130 762	23.1%	205 252	36.3%	621 035	109.8%	121 053	75.5%	69.6%
Employee related costs	169 248	170 008	45 460	26.9%	42 575	25.2%	41 878	24.6%	39 498	23.2%	169 412	99.6%	42 072	101.2%	(6.1%)
Remuneration of councillors	9 788	10 267	2 396	24.5%	2 397	24.5%	2 917	28.4%	2 567	25.0%	10 277	100.1%	2 799	103.4%	(8.3%)
Debt impairment	15	15	-	-	359	2 425.8%	1 211	8 180.9%	301	2 036.6%	1 872	12 643.3%	-	54.4%	(100.0%)
Depreciation and asset impairment	38 128	38 128	103	3%	-	-	(103)	0	(103)	(2%)	0	-	-	-	(100.0%)
Finance charges	7 200	15 200	2 585	35.9%	3 602	50.0%	8 142	53.6%	7 471	49.1%	21 800	143.4%	4 213	138.3%	77.3%
Bulk purchases	147 955	148 045	57 906	39.1%	23 551	15.9%	21 938	14.8%	2 570	1.7%	106 965	71.6%	31 079	78.4%	(91.7%)
Other Materials	-	23 942	-	-	71	-	(71)	(71)	(71)	(71)	0	-	-	-	(100.0%)
Contracted services	70 191	62 650	17 271	24.6%	11 053	15.7%	12 370	19.7%	1 209	1.9%	41 901	66.9%	15 868	101.1%	(92.4%)
Transfers and grants	12 904	-	9 637	74.7%	6 198	48.0%	829	-	(13 564)	-	3 100	20.2%	202	18.1%	(6 802.8%)
Other expenditure	220 316	97 493	23 454	10.6%	36 402	16.5%	41 477	42.5%	165 376	169.6%	266 708	273.6%	24 021	58.7%	566.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(132 122)	(12 975)	49 173		17 097		(33 634)		(153 062)		(120 426)		32 049		
Transfers recognised - capital	112 178	118 778	1 000	9%	44 137	39.3%	-	-	62 042	52.2%	107 179	90.2%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(19 944)	105 803	50 173		61 234		(33 634)		(91 020)		(13 248)		32 049		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(19 944)	105 803	50 173		61 234		(33 634)		(91 020)		(13 248)		32 049		
Attributable to members	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(19 944)	105 803	50 173		61 234		(33 634)		(91 020)		(13 248)		32 049		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(19 944)	105 803	50 173		61 234		(33 634)		(91 020)		(13 248)		32 049		

Part 2: Capital Revenue and Expenditure

Part 2: Capital Revenue and Expenditure	2017/18												2016/17		O4 of 2017/18 to O4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	112 170	116 769	13 462	12.0%	5 384	4.8%	42 425	36.3%	25 399	21.8%	86 670	74.2%	47 369	126.0%	(46.4%)
National Government	109 770	111 929	13 462	12.3%	5 384	4.9%	42 425	37.9%	25 399	22.7%	86 670	77.4%	47 369	131.2%	(46.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	109 770	111 929	13 462	12.3%	5 384	4.9%	42 425	37.9%	25 399	22.7%	86 670	77.4%	47 369	131.2%	(46.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 400	4 840	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	112 170	116 769	13 462	12.0%	5 384	4.8%	42 425	36.3%	25 399	21.8%	86 670	74.2%	47 369	126.0%	(46.4%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 440	4 440	-	-	-	-	2 541	57.2%	-	-	2 541	57.2%	-	-	-
Community & Social Services	-	4 440	-	-	-	-	1 822	41.0%	-	-	1 822	41.0%	-	-	-
Sport And Recreation	4 440	-	-	-	-	-	719	16.2%	-	-	719	16.2%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	26 283	24 283	3 989	15.2%	3 263	12.4%	22 203	91.4%	15 652	64.5%	45 107	185.8%	23 607	235.9%	(33.7%)
Planning and Development	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	24 283	24 283	3 989	16.4%	3 263	13.4%	22 203	91.4%	15 652	64.5%	45 107	185.8%	23 607	217.8%	(33.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	81 446	88 045	9 473	11.6%	2 121	2.6%	17 680	20.1%	9 747	11.1%	39 022	44.3%	23 763	89.1%	(59.0%)
Electricity	32 443	32 443	369	1.1%	663	2.0%	5 649	17.4%	2 867	8.8%	9 548	29.4%	500	9.8%	(47.4%)
Water	42 103	48 702	9 103	21.6%	1 459	3.5%	12 031	24.7%	6 349	13.0%	28 942	59.4%	23 263	100.5%	(72.7%)
Waste Water Management	6 900	6 900	-	-	-	-	-	-	531	7.7%	531	7.7%	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(19 944)	105 803	50 173		61 234		(33 634)		(91 020)		(13 248)		32 049		

Part 3: Cash Receipts and Payments

	2017/18										2016/17		Q4 of 2016/17 to Q4 of 2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands															
Cash Flow from Operating Activities															
Receipts	655 811	671 429	149 387	22.8%	180 987	27.6%	136 920	20.4%	77 888	11.6%	545 182	81.2%	70 181	94.0%	11.0%
Property rates, penalties and collection charges	96 723	100 198	12 627	13.1%	30 206	31.2%	16 277	16.2%	14 333	14.3%	73 442	73.3%	16 730	90.9%	(14.3%)
Service charges	276 355	272 851	47 643	17.2%	55 945	20.2%	48 868	17.9%	53 354	19.6%	205 810	75.4%	47 893	73.9%	11.4%
Other revenue	22 911	29 762	9 084	39.6%	8 513	37.2%	2 566	8.4%	10 202	34.3%	30 304	101.8%	5 558	159.2%	83.6%
Government - operating	128 447	132 344	59 454	46.3%	42 023	32.9%	31 670	23.9%	-	-	133 447	100.0%	-	106.8%	-
Government - capital	112 179	118 778	20 580	18.3%	44 000	39.2%	37 599	31.7%	-	-	102 179	86.0%	-	145.7%	-
Interest	19 196	17 496	-	-	-	-	-	-	-	-	-	-	-	5.1%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(563 586)	(565 626)	(155 923)	27.7%	(140 808)	25.0%	(141 366)	25.0%	(89 950)	15.9%	(528 046)	93.4%	(101 071)	87.3%	(11.0%)
Suppliers and employees	(543 482)	(537 522)	(140 261)	25.8%	(131 413)	24.2%	(93 655)	17.4%	(71 378)	13.3%	(436 707)	81.2%	(72 581)	75.7%	(3.7%)
Finance charges	(7 200)	(15 200)	(3 293)	45.7%	(1 811)	25.2%	(1 759)	11.6%	(42)	3%	(6 905)	45.4%	(26)	126.9%	61.1%
Transfers and grants	(12 890)	(12 890)	(12 369)	95.9%	(7 586)	58.8%	(65 951)	356.1%	(18 528)	143.6%	(84 434)	654.3%	(28 644)	603.1%	(34.9%)
Net Cash from/(used) Operating Activities	92 226	105 803	(6 535)	(7.1%)	40 179	43.6%	(4 446)	(4.2%)	(12 062)	(11.4%)	17 136	16.2%	(30 890)	(122.2%)	(61.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(112 170)	(116 769)	(491)	4%	(141)	1%	(51)	-	(5 420)	4.6%	(6 103)	5.2%	(210)	82.7%	2 479.0%
Capital assets	(112 170)	(116 769)	(491)	4%	(141)	1%	(51)	-	(5 420)	4.6%	(6 103)	5.2%	(210)	82.7%	2 479.0%
Net Cash from/(used) Investing Activities	(112 170)	(116 769)	(491)	4%	(141)	1%	(51)	-	(5 420)	4.6%	(6 103)	5.2%	(210)	82.7%	2 479.0%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(19 944)	(10 966)	(7 026)	35.2%	40 038	(200.7%)	(4 497)	41.0%	(17 482)	159.4%	11 033	(100.6%)	(31 100)	(63.2%)	(43.8%)
Cash/cash equivalents at the year begin:	44 710	44 710	23 303	52.1%	16 277	36.4%	56 315	126.0%	51 818	115.9%	23 303	52.1%	52 251	58.3%	(8%)
Cash/cash equivalents at the year end:	24 766	33 744	16 277	65.7%	56 315	227.4%	51 818	153.6%	34 336	101.8%	34 336	101.8%	21 150	(130.7%)	62.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 713	7.4%	2 081	3.3%	1 918	3.0%	54 628	86.3%	63 540	21.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	7 745	13.9%	2 800	5.0%	2 796	3.9%	43 090	77.2%	55 630	19.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 733	5.8%	2 965	2.5%	2 864	2.5%	103 954	89.2%	116 497	40.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Annual Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 116	5.7%	1 629	3.0%	1 521	2.8%	48 377	88.5%	54 644	18.8%	-	-	-	-
Total By Income Source	22 307	7.7%	9 455	3.3%	8 501	2.9%	250 249	86.1%	290 512	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	546	13.0%	185	4.4%	167	4.0%	3 294	78.6%	4 192	1.4%	-	-	-	-
Commercial	7 730	7.5%	2 991	2.9%	2 768	2.7%	89 486	86.9%	102 975	35.4%	-	-	-	-
Households	11 897	9.0%	4 798	3.6%	4 107	3.1%	112 058	84.3%	132 861	45.7%	-	-	-	-
Other	2 134	4.2%	1 481	2.9%	1 459	2.9%	45 411	90.0%	50 484	17.4%	-	-	-	-
Total By Customer Group	22 307	7.7%	9 455	3.3%	8 501	2.9%	250 249	86.1%	290 512	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	28 878	6.0%	13 315	2.8%	16 586	3.4%	422 730	87.8%	481 509	87.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31 054	56.3%	6 910	12.5%	2 513	4.6%	14 710	26.7%	55 186	10.1%
Auditor General	115	6.9%	22	1.3%	-	-	1 524	91.8%	1 660	3%
Other	-	-	-	-	-	-	10 160	100.0%	10 160	1.9%
Total	60 047	10.9%	20 247	3.7%	19 099	3.5%	449 123	81.9%	548 516	100.0%

Contact Details

Municipal Manager	Mh TMAP Kgale	013 235 7320
Financial Manager	Mh LM Mokwana	013 235 7349

Source: Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2018 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part: Operating Revenue and Expenditure	2017/18												2016/17		O4 of 2016/17 to O4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure	831 198	784 890	261 913	31.5%	137 207	16.5%	152 437	19.4%	198 078	25.2%	749 635	95.5%	75 315	79.3%	163.0%
Operating Revenue	132 765	107 901	24 583	18.5%	(32 958)	(24.8%)	88 950	82.4%	24 929	23.1%	105 505	97.8%	25 863	83.4%	(3.6%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	3 713	-	(100.0%)
Property rates - penalties and collection charges	76 454	76 755	18 509	24.2%	25 028	32.7%	27 865	36.3%	24 021	31.3%	95 424	124.3%	21 984	88.7%	9.3%
Service charges - electricity revenue	20 638	21 253	5 171	25.1%	6 135	29.7%	4 715	19.8%	4 666	22.0%	20 186	95.0%	5 279	91.0%	(11.6%)
Service charges - water revenue	5 018	5 050	1 227	24.5%	(6 438)	(92.2%)	7 265	25.1%	7 342	26.6%	(794)	(15.1%)	1 113	91.8%	18.4%
Service charges - sanitation revenue	7 240	7 137	1 669	23.1%	7 699	106.3%	1 835	25.7%	1 966	27.5%	13 170	184.5%	1 624	91.3%	18.1%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	2 956	2 972	119	4.7%	359	14.1%	1 821	61.3%	577	19.4%	2 877	96.8%	546	132.5%	5.8%
Rental of facilities and equipment	4 616	4 918	1 157	25.1%	588	12.7%	1 699	34.5%	1 075	21.9%	4 519	91.9%	5 559	154.7%	(80.7%)
Interest earned - external investments	1 280	4 449	5 494	429.3%	2 381	186.1%	1 746	39.2%	1 770	39.8%	11 391	256.0%	-	4.2%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	6 368	25 981	242	3.8%	189	3.0%	398	1.5%	197	8%	1 025	3.9%	1 098	113.2%	(82.1%)
Fines	26	19	3	11.8%	7	7.4%	17	89.0%	3	18.1%	30	161.0%	5	216.8%	(25.5%)
Licences and permits	14 919	10 545	1 672	11.2%	2 874	19.3%	3 333	31.6%	4 696	44.5%	12 575	119.3%	-	35.2%	(100.0%)
Agency services	549 405	510 405	201 310	36.6%	128 811	23.4%	18 033	3.5%	129 660	25.4%	477 814	93.6%	200	72.9%	64 588.0%
Transfers recognised - operational	9 913	7 504	757	7.6%	722	7.3%	1 259	16.8%	3 175	42.3%	5 913	78.8%	8 271	148.4%	(61.6%)
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	823 194	815 131	154 526	18.8%	186 284	22.6%	164 280	20.2%	209 423	25.7%	714 513	87.7%	184 668	81.4%	13.4%
Employee related costs	317 538	317 038	76 903	24.2%	94 253	29.7%	81 437	25.7%	82 033	25.9%	324 626	105.5%	73 980	94.8%	10.9%
Remuneration of councillors	22 176	22 226	7 780	35.1%	6 717	30.3%	7 536	33.9%	7 196	32.4%	29 228	131.5%	6 404	87.9%	12.4%
Debt impairment	18 536	18 536	-	-	2 767	14.9%	-	-	9 074	49.0%	11 840	63.9%	17 251	91.8%	(47.4%)
Depreciation and asset impairment	66 412	66 412	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	684	884	278	40.7%	218	32.0%	193	21.9%	52	5.9%	742	84.0%	174	114.2%	(70.1%)
Bulk purchases	63 576	62 776	16 771	26.4%	16 677	26.2%	17 982	28.6%	18 667	29.7%	70 096	111.7%	25 506	134.2%	(26.8%)
Other Materials	40 758	29 566	3 894	9.6%	4 996	12.3%	7 449	25.2%	15 625	52.8%	31 963	108.1%	566	64.2%	2 659.2%
Contracted services	142 046	149 891	19 993	14.1%	25 138	17.7%	21 870	14.6%	31 920	21.3%	98 921	66.0%	7 998	84.0%	(299.1%)
Transfers and grants	1 200	6 581	-	-	1 757	146.4%	2 186	33.2%	1 800	27.4%	5 744	87.3%	-	-	(100.0%)
Other expenditure	150 268	141 222	28 908	19.2%	33 762	22.5%	25 628	18.1%	43 056	30.5%	131 353	93.0%	52 788	70.6%	(18.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 004	(30 241)	107 387	-	(49 077)	-	(11 843)	-	(11 345)	-	35 122	-	(109 353)	-	-
Transfers recognised - capital	230 970	284 289	-	-	-	-	-	-	-	1.8%	5 000	1.8%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	238 975	254 048	107 387	-	(49 077)	-	(11 843)	-	(6 345)	-	40 122	-	(109 353)	-	-
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	238 975	254 048	107 387	-	(49 077)	-	(11 843)	-	(6 345)	-	40 122	-	(109 353)	-	-
Attributable to members	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	238 975	254 048	107 387	-	(49 077)	-	(11 843)	-	(6 345)	-	40 122	-	(109 353)	-	-
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	238 975	254 048	107 387	-	(49 077)	-	(11 843)	-	(6 345)	-	40 122	-	(109 353)	-	-

Part 2: Capital Revenue and Expenditure

Part 2: Capital Revenue and Expenditure	2017/18												2016/17		O4 of 2016/17 to O4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	259 174	259 174	30 830	11.9%	36 044	13.9%	30 743	11.9%	57 407	22.2%	155 024	59.8%	44 604	62.0%	28.7%
National Government	230 970	230 970	29 656	12.8%	31 672	13.7%	29 800	12.9%	44 349	19.2%	135 477	58.7%	41 415	63.0%	7.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	230 970	230 970	29 656	12.8%	31 672	13.7%	29 800	12.9%	44 349	19.2%	135 477	58.7%	41 415	63.0%	7.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 203	28 203	1 174	4.2%	4 372	15.5%	943	3.3%	13 058	46.3%	19 547	69.3%	3 188	50.6%	309.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	259 174	259 174	30 830	11.9%	36 044	13.9%	30 743	11.9%	57 407	22.2%	155 024	59.8%	44 604	62.0%	28.7%
Governance and Administration	4 103	4 103	11	3%	42	1.0%	15	4%	900	21.9%	968	23.6%	426	89.7%	111.4%
Executive & Council	443	443	-	-	14	3.2%	-	-	163	36.8%	178	40.1%	-	104.0%	(100.0%)
Budget & Treasury Office	3 660	3 660	11	3%	27	8%	15	4%	191	5.2%	245	6.7%	26	4.8%	641.6%
Corporate Services	-	-	-	-	-	-	-	-	566	-	566	-	400	-	36.4%
Community and Public Safety	29 128	29 128	5 752	19.7%	271	9%	5 334	18.3%	10 075	34.6%	21 432	73.6%	157	8.6%	6 319.6%
Community & Social Services	20 038	20 038	3 910	19.5%	271	1.4%	4 443	22.2%	93	5%	8 716	43.5%	-	-	(100.0%)
Sport And Recreation	9 090	9 090	1 842	20.3%	-	-	891	9.8%	4 680	73.5%	9 414	103.6%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	24	-	24	-	157	-	(85.0%)
Housing	-	-	-	-	-	-	-	-	3 279	-	3 279	-	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	3 279	-	3 279	-	-	-	(100.0%)
Economic and Environmental Services	47 344	47 344	2 713	5.7%	349	7%	3 875	8.2%	17 167	36.3%	24 104	50.9%	5 553	87.3%	299.1%
Planning and Development	-	-	-	-	-	-	-	-	353	-	353	-	725	-	(51.3%)
Road Transport	46 344	46 344	2 713	5.9%	349	8%	3 813	8.2%	16 534	35.7%	23 409	50.5%	4 550	67.3%	263.4%
Environmental Protection	1 000	1 000	-	-	62	6.2%	62	6.2%	280	28.0%	342	34.2%	277	25.7%	1.0%
Trading Services	178 598	178 598	22 354	12.5%	35 382	19.8%	21 519	12.0%	29 189	16.3%	108 443	60.7%	38 468	59.6%	(24.1%)
Electricity	4 400	4 400	582	13.2%	2 937	66.8%	46	1.1%	67	1.5%	3 632	82.6%	4 592	67.5%	(98.5%)
Water	151 921	151 921	20 829	13.7%	27 532	18.1%	21 473	14.1%	28 228	18.6%	98 061	64.5%	27 662	52.8%	2.0%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	6 079	516.0%	-	-	(100.0%)
Waste Management	22 277	22 277	943	4.2%	4 913	22.1%	-	-	894	4.0%	6 750	30.3%	135	37.4%	562.3%
Other	-	-	-	-	-	-	-	-	76	-	76	-	-	-	(100.0%)

Part 3: Cash Receipts and Payments

Description of Receipts and Payments	2017/18										2016/17		Q4 of 2016/17 to Q4 of 2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands															
Cash Flow from Operating Activities	1 015 662	1 015 662	424 111	41.8%	354 945	34.9%	272 512	26.8%	84 247	8.3%	1 135 815	111.8%	126 376	123.7%	(33.3%)
Receipts															
Property rates, penalties and collection charges	95 081	95 081	31 744	33.4%	33 297	35.0%	17 772	18.7%	13 036	13.7%	95 849	100.8%	29 819	93.4%	(56.3%)
Service charges	105 545	105 545	27 047	25.6%	32 512	30.8%	35 398	33.5%	34 442	32.4%	129 399	122.4%	31 438	98.3%	9.4%
Other revenue	29 711	29 711	46 461	156.4%	29 716	100.0%	157 936	531.6%	36 398	122.5%	270 511	910.5%	63 052	1 411.1%	(42.3%)
Government - operating	549 405	549 405	204 804	37.3%	159 913	29.1%	2 152	4%	-	-	366 869	66.8%	-	99.0%	-
Government - capital	230 970	230 970	113 543	49.2%	93 850	40.6%	58 464	25.3%	-	-	265 857	115.1%	-	88.1%	-
Interest	4 950	4 950	512	10.3%	5 657	114.3%	790	16.0%	372	7.5%	7 331	148.1%	2 067	29.3%	(82.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(738 246)	(738 246)	(242 493)	32.8%	(222 557)	30.1%	(198 903)	26.9%	(216 050)	29.3%	(880 003)	119.2%	(227 657)	146.1%	(5.1%)
Suppliers and employees	(736 362)	(736 362)	(242 401)	32.9%	(222 202)	30.2%	(198 343)	26.9%	(215 171)	29.2%	(878 116)	119.3%	(227 495)	146.1%	(5.4%)
Finance charges	(684)	(684)	(93)	13.5%	(201)	29.3%	(560)	82.0%	(879)	128.6%	(1 733)	253.5%	(162)	241.3%	443.4%
Transfers and grants	(1 200)	(1 200)	-	-	(155)	12.9%	-	-	-	-	(155)	12.9%	-	-	-
Net Cash from/(used) Operating Activities	277 417	277 417	181 618	65.5%	132 387	47.7%	73 609	26.5%	(131 803)	(47.5%)	255 811	92.2%	(101 281)	81.8%	30.1%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(259 174)	(259 174)	(20 868)	8.1%	(47 620)	18.4%	(33 840)	13.1%	(44 717)	17.3%	(147 045)	56.7%	(31 698)	65.8%	41.1%
Capital assets	(259 174)	(259 174)	(20 868)	8.1%	(47 620)	18.4%	(33 840)	13.1%	(44 717)	17.3%	(147 045)	56.7%	(31 698)	65.8%	41.1%
Net Cash from/(used) Investing Activities	(259 174)	(259 174)	(20 868)	8.1%	(47 620)	18.4%	(33 840)	13.1%	(44 717)	17.3%	(147 045)	56.7%	(31 698)	65.8%	41.1%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(619)	(619)	(619)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(619)	(619)	(619)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(619)	(619)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	17 624	17 624	160 749	912.1%	84 768	481.0%	39 769	225.7%	(176 520)	(1 001.6%)	108 766	617.1%	(132 979)	(17 424.1%)	32.7%
Cash/cash equivalents at the year begin:	85 000	85 000	118 558	139.5%	279 308	328.6%	364 075	428.3%	403 844	475.1%	118 558	139.5%	250 243	89.4%	61.4%
Cash/cash equivalents at the year end:	102 624	102 624	279 308	272.2%	364 075	354.8%	403 844	393.5%	227 325	221.5%	227 325	221.5%	117 264	181.1%	93.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 362	23.1%	399	6.8%	216	3.7%	3 930	66.5%	5 907	7.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	4 581	47.6%	1 250	14.0%	443	4.6%	3 250	33.8%	9 624	12.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 222	11.1%	2 909	6.2%	2 505	5.3%	36 237	77.3%	46 872	61.1%	2 767	5.9%	-	-
Receivables from Exchange Transactions - Waste Water Management	338	23.5%	117	8.1%	77	5.4%	908	63.0%	1 440	1.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	417	26.9%	154	10.0%	104	6.7%	871	56.4%	1 546	2.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Annual Debtor Accounts	367	5.6%	349	5.3%	328	5.0%	5 526	84.1%	6 570	8.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 462	30.7%	230	4.8%	171	3.6%	2 897	60.9%	4 760	6.2%	-	-	-	-
Total By Income Source	13 748	17.9%	5 509	7.2%	3 844	5.0%	53 619	69.9%	76 719	100.0%	2 767	3.6%	-	-
Debtors Age Analysis By Customer Group														
Organ of State	6 706	18.2%	3 087	8.4%	2 031	5.5%	25 035	67.9%	36 859	48.0%	2 767	7.5%	-	-
Commercial	439	4.0%	307	2.8%	241	2.2%	10 040	91.0%	11 027	14.4%	-	-	-	-
Households	1 212	10.4%	731	6.3%	593	5.1%	9 100	78.2%	11 636	15.2%	-	-	-	-
Other	5 391	31.3%	1 383	8.0%	979	5.7%	9 444	54.9%	17 197	22.4%	-	-	-	-
Total By Customer Group	13 748	17.9%	5 509	7.2%	3 844	5.0%	53 619	69.9%	76 719	100.0%	2 767	3.6%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	25	100.0%	-	-	-	-	-	-	25	.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3 736	100.0%	-	-	-	-	-	-	3 736	7.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 556	100.0%	-	-	-	-	-	-	3 556	7.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	32 673	78.4%	4 837	11.6%	1 229	3.0%	2 910	7.0%	41 650	85.1%
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	39 990	81.7%	4 837	9.9%	1 229	2.5%	2 910	5.9%	48 967	100.0%

Contact Details

Municipal Manager	M M D Ngeiywa	013 790 0245
Financial Manager	M T S Thobela	013 790 0386

Source: Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part: Operating Revenue and Expenditure	2017/18												Q4 of 2016/17 to Q4 of 2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands															
Operating Revenue and Expenditure	1 059 346	1 129 100	438 160	41.4%	274 641	25.9%	215 558	19.1%	55 995	5.0%	984 354	87.2%	56 132	100.1%	(2%)
Operating Revenue															
Property rates	194 789	194 789	142 810	73.3%	40 014	24.6%	33 445	17.2%	40 408	23.8%	270 718	139.0%	13 914	89.8%	233.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	51 884	59 636	2 389	4.6%	2 440	4.8%	1 588	2.7%	2 499	4.2%	8 896	14.9%	2 628	59.6%	(8.9%)
Service charges - sanitation revenue	4 114	4 632	327	7.7%	18 996	40.8%	762	11.2%	802	11.7%	2 665	57.3%	96	95.5%	(6.4%)
Service charges - refuse revenue	7 450	7 450	-	-	1 648	22.2%	1 648	22.1%	586	7.9%	3 890	52.2%	1 656	56.3%	(64.6%)
Service charges - other	-	-	1 401	-	-	-	-	-	-	-	1 401	-	-	-	-
Rental of facilities and equipment	1 244	2 179	24	2.0%	37	3.0%	63	2.3%	34	1.2%	59	5.7%	1 042	141.5%	(96.7%)
Interest earned - external investments	15 010	15 010	1 779	11.9%	1 741	11.6%	3 220	21.5%	2 035	13.6%	8 775	58.5%	4 048	95.5%	(94.7%)
Interest earned - outstanding debtors	55 000	110 000	9 347	17.0%	1 314	2.4%	-	-	-	-	10 661	9.7%	19 602	283.4%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	4 754	1	0.0%	-	-	-	-	-	-	-	-	275	235.8%	(100.0%)
Licences and permits	12 208	7 473	5 304	43.4%	35	3%	37	5%	60	8%	5 437	72.7%	2 613	40.1%	(97.7%)
Agency services	10 027	10 027	-	-	-	-	33	3%	103	1%	136	1.4%	2 423	99.8%	(95.8%)
Transfers recognised - operational	996 593	996 593	272 463	39.1%	218 260	31.3%	173 715	24.9%	-	-	664 438	95.4%	-	-	-
Other net revenue	4 951	11 005	2 225	24.4%	366	4.0%	676	8.2%	3 473	31.6%	6 946	63.1%	256	95.7%	(37.3%)
Gains on disposal of PPE	-	750	70	9.3%	-	-	144	19.2%	-	-	214	28.5%	1 500	-	(100.0%)
Operating Expenditure	1 013 532	1 100 896	108 669	10.7%	199 233	19.7%	181 620	16.5%	185 537	16.9%	675 059	61.2%	195 970	86.1%	(5.3%)
Employee related costs	381 527	471 206	57 648	15.1%	113 297	29.7%	90 567	19.2%	102 184	21.7%	363 696	77.3%	90 265	102.8%	13.2%
Remuneration of councillors	32 639	27 680	2 170	6.6%	4 069	12.5%	11 241	40.6%	7 443	26.9%	24 923	90.0%	6 337	67.2%	17.5%
Debt impairment	122 304	-	-	-	-	-	-	-	-	-	-	-	-	36.7%	-
Depreciation and asset impairment	72 000	79 080	-	-	-	-	-	-	-	-	-	-	-	32.2%	-
Finance charges	342	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	233 000	225 500	25 332	10.9%	59 016	25.3%	55 118	24.4%	54 550	24.2%	194 015	86.0%	61 967	106.3%	(12.0%)
Other Materials	25 510	40 479	5 863	23.0%	1 929	7.6%	6 229	15.4%	8 469	8.6%	17 490	43.2%	10 627	85.3%	(88.6%)
Contracted services	52 744	54 736	7 560	14.5%	15 163	28.7%	8 364	14.7%	8 793	15.0%	39 881	70.3%	8 811	105.8%	5.7%
Transfers and grants	11 668	10 565	3 214	27.5%	-	-	840	8.0%	-	-	4 055	38.4%	1 553	120.3%	(100.0%)
Other expenditure	81 799	189 650	6 582	8.0%	5 759	7.0%	9 260	4.9%	9 399	5.0%	30 999	36.1%	16 989	68.3%	(44.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	45 814	28 204	329 491		75 408		33 938		(129 542)		309 295		(139 838)		
Transfers recognised - capital	507 080	512 080	100 002	19.7%	166 320	32.8%	185 062	36.1%	-	-	451 384	88.1%	-	103.3%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	552 894	540 284	429 493		241 728		219 000		(129 542)		760 679		(139 838)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	552 894	540 284	429 493		241 728		219 000		(129 542)		760 679		(139 838)		
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	552 894	540 284	429 493		241 728		219 000		(129 542)		760 679		(139 838)		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	552 894	540 284	429 493		241 728		219 000		(129 542)		760 679		(139 838)		

Part 2: Capital Revenue and Expenditure	2017/18												2016/17		Q4 of 2016/17 to Q4 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
<i>R thousands</i>																
Capital Revenue and Expenditure																
Source of Finance	553 041	540 284	181 822	32.9%	83 672	15.1%	186 206	34.5%	145 657	27.0%	597 357	110.6%	201 570	91.1%	(27.7%)	
National Government	553 041	540 284	181 822	32.9%	83 672	15.1%	186 206	34.5%	145 657	27.0%	597 357	110.6%	201 570	91.1%	(27.7%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	553 041	540 284	181 822	32.9%	83 672	15.1%	186 206	34.5%	145 657	27.0%	597 357	110.6%	201 570	91.1%	(27.7%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	553 041	540 284	181 822	32.9%	83 672	15.1%	186 206	34.5%	145 657	27.0%	597 357	110.6%	201 570	91.1%	(27.7%)	
Governance and Administration	1 761	9 263	-	-	-	-	569	6.1%	14	2%	583	6.3%	2 263	-	(99.4%)	
Executive & Council	309	496	-	-	-	-	-	-	14	2.0%	14	2.0%	-	-	(100.0%)	
Budget & Treasury Office	1 452	1 637	-	-	-	-	-	-	-	-	-	-	-	-	-	
Corporate Services	-	6 940	-	-	-	-	569	8.2%	-	-	569	8.2%	2 263	-	(100.0%)	
Community and Public Safety	21 400	5 055	-	-	-	-	-	-	1 536	30.4%	1 536	30.4%	-	73.1%	(100.0%)	
Community & Social Services	-	2 960	-	-	-	-	-	-	1 536	51.9%	1 536	51.9%	-	-	(100.0%)	
Sport And Recreation	13 900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	2 095	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	7 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	77 563	57 046	55 225	71.2%	9 382	12.1%	9 271	16.3%	7 252	12.7%	81 130	142.2%	15 897	91.8%	(54.4%)	
Planning and Development	27 683	27 017	-	-	7 749	28.0%	1 769	6.5%	6 220	23.0%	15 738	58.3%	534	48.8%	1 064.9%	
Road Transport	49 880	30 029	55 225	110.7%	1 632	3.3%	7 502	25.0%	1 032	3.4%	65 292	217.0%	15 363	101.5%	(93.3%)	
Environmental Protection	440 370	468 920	126 597	28.7%	74 290	16.9%	176 365	37.6%	136 855	29.2%	514 107	109.6%	183 411	93.8%	(25.4%)	
Electricity	800	800	7 211	901.4%	1 894	236.8%	-	-	586	73.2%	9 691	1 211.4%	272	52.8%	115.3%	
Water	418 616	432 758	119 254	28.5%	61 066	16.1%	171 895	39.7%	128 883	29.8%	487 639	112.7%	166 865	95.1%	(22.8%)	
Waste Water Management	19 154	31 157	132	.7%	4 790	25.0%	4 470	14.3%	7 385	23.7%	16					

Part 3: Cash Receipts and Payments

	2017/18											2016/17		Q4 of 2016/17 to Q4 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Cash Flow from Operating Activities															
Receipts	1 326 249	1 342 931	398 580	30.1%	390 447	29.4%	370 494	27.6%	12 881	1.0%	1 172 402	87.3%	134 595	106.6%	(90.4%)
Property rates, penalties and collection charges	42 854	42 854	6 367	14.9%	1 474	3.4%	5 829	13.6%	5 566	13.0%	19 236	44.9%	2 849	33.1%	95.4%
Service charges	13 787	16 262	1 088	7.9%	899	6.5%	1 523	9.4%	1 554	9.4%	5 064	31.1%	32	6.3%	4 715.4%
Other revenue	35 287	37 393	7 534	21.3%	438	1.2%	518	1.4%	3 670	9.8%	12 160	32.5%	11 827	99.6%	(69.0%)
Government - operating	700 132	700 132	272 463	38.9%	218 260	31.2%	173 715	24.8%	-	-	664 438	94.9%	-	96.5%	-
Government - capital	507 080	507 080	100 002	19.7%	166 320	32.8%	185 962	36.5%	-	-	451 384	89.0%	-	98.6%	-
Interest	27 110	39 210	11 126	41.0%	3 055	11.3%	3 847	9.8%	2 091	5.3%	20 119	51.3%	119 887	541.4%	(98.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(819 228)	(1 064 572)	(207 127)	25.3%	(188 524)	23.0%	(181 620)	17.1%	(188 059)	17.7%	(765 331)	71.9%	(195 150)	110.9%	(3.6%)
Suppliers and employees	(807 218)	(1 054 008)	(207 127)	25.7%	(188 524)	23.4%	(181 620)	17.2%	(188 059)	17.8%	(765 331)	72.6%	(193 596)	111.3%	(2.9%)
Finance charges	(342)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 668)	(10 565)	-	-	-	-	-	-	-	-	-	-	(1 553)	93.4%	(100.0%)
Net Cash from/(used) Operating Activities	507 021	278 358	191 453	37.8%	201 922	39.8%	188 874	67.9%	(175 178)	(62.9%)	407 071	146.2%	(60 554)	101.9%	189.3%
Cash Flow from Investing Activities															
Receipts	750	750	-	-	-	-	-	-	-	-	-	-	8 500	1 619.0%	(100.0%)
Proceeds on disposal of PPE	750	750	-	-	-	-	-	-	-	-	-	-	8 500	1 619.0%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (decrease) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(553 041)	(554 540)	(68 011)	12.3%	(87 235)	15.8%	(186 206)	33.6%	(110 179)	19.9%	(451 631)	81.4%	(198 691)	84.2%	(44.5%)
Capital assets	(553 041)	(554 540)	(68 011)	12.3%	(87 235)	15.8%	(186 206)	33.6%	(110 179)	19.9%	(451 631)	81.4%	(198 691)	84.2%	(44.5%)
Net Cash from/(used) Investing Activities	(553 291)	(553 790)	(68 011)	12.3%	(87 235)	15.8%	(186 206)	33.6%	(110 179)	19.9%	(451 631)	81.6%	(190 191)	82.9%	(42.1%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(45 270)	(275 431)	123 442	(272.7%)	114 687	(253.3%)	2 668	(1.0%)	(285 356)	103.6%	(44 560)	16.2%	(250 745)	(1 763.0%)	13.8%
Cash/cash equivalents at the year begin:	125 763	135 487	142 729	113.5%	266 171	211.6%	380 858	281.1%	383 526	283.1%	142 729	105.3%	544 702	114.2%	(29.6%)
Cash/cash equivalents at the year end:	80 493	(139 945)	266 171	330.7%	380 858	473.2%	383 526	(274.1%)	98 169	(70.1%)	98 169	(70.1%)	293 956	252.5%	(66.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 631	3.4%	(11)	-	2 680	1.6%	159 258	95.0%	167 558	12.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	28 788	3.6%	(58)	-	14 474	1.8%	760 560	94.6%	803 763	60.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	696	3.2%	(6)	-	359	1.6%	20 854	95.2%	21 902	1.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 190	3.2%	(46)	(1%)	640	1.7%	35 205	95.2%	36 990	2.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	11.2%	10	11.0%	1	1.2%	72	76.5%	94	6.1%	-	-	-	-
Interest on Annual Debtor Accounts	-	-	-	-	-	-	297 768	100.0%	297 768	22.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	12	1%	(29)	(2%)	12 326	100.1%	12 310	9%	-	-	-	-
Total By Income Source	36 315	2.7%	(99)	-	18 126	1.4%	1 286 043	95.9%	1 340 385	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	20 805	2.7%	41	-	10 445	1.4%	728 206	95.9%	759 496	56.7%	-	-	-	-
Commercial	4 078	3.2%	(30)	-	2 002	1.6%	122 614	95.3%	128 664	9.6%	-	-	-	-
Households	7 963	2.2%	(122)	-	4 036	1.1%	358 080	96.8%	369 957	27.6%	-	-	-	-
Other	3 470	4.2%	12	-	1 643	2.0%	77 143	61.8%	82 269	6.1%	-	-	-	-
Total By Customer Group	36 315	2.7%	(99)	-	18 126	1.4%	1 286 043	95.9%	1 340 385	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(1 596)	21.7%	(3 539)	48.0%	(398)	5.4%	(1 835)	24.9%	(7 368)	(7.8%)
Bulk Water	242 142	89.2%	(355)	(1%)	23 095	8.5%	6 727	2.5%	271 608	286.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(120 927)	72.4%	(20 869)	12.5%	(28 134)	16.8%	2 892	(1.7%)	(167 039)	(16.3%)
Auditor General	355	(14.4%)	-	-	-	-	(2 826)	114.4%	(2 470)	(2.6%)
Other	-	-	-	-	-	-	-	-	-	-
Total	119 974	126.6%	(24 762)	(26.1%)	(5 437)	(5.7%)	4 957	5.2%	94 732	100.0%

Contact Details

Municipal Manager	Mr C Usha	013 799 1842
Financial Manager	Mrs C Nkomo	013 799 1889

Source: Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2018 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2017/18												2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	2 734 077	2 705 736	714 152	26.1%	687 973	25.2%	606 123	22.4%	558 667	20.6%	2 566 915	94.9%	559 427	96.5%	(1%)
Property rates	513 667	513 667	114 495	22.3%	116 529	22.7%	123 028	24.0%	119 773	23.3%	473 823	92.2%	141 987	103.9%	(15.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	941 132	941 086	233 049	24.8%	211 321	22.5%	213 318	22.7%	228 187	24.2%	885 875	94.1%	267 279	95.2%	(14.6%)
Service charges - water revenue	96 812	97 858	24 616	25.4%	24 141	24.9%	23 532	24.0%	23 669	24.2%	95 959	98.1%	30 059	114.2%	(21.3%)
Service charges - sanitation revenue	29 581	30 581	7 106	24.0%	7 256	24.5%	6 971	22.8%	6 246	20.4%	27 579	92.2%	8 580	107.5%	(27.3%)
Service charges - refuse revenue	111 002	108 002	25 270	22.8%	25 555	23.0%	25 626	23.7%	25 522	23.6%	101 972	94.4%	31 146	103.9%	(18.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	22 876	19 306	1 496	6.5%	1 534	6.7%	1 542	8.0%	1 990	8.2%	6 162	31.9%	1 993	61.3%	(20.2%)
Interest earned - external investments	8 946	7 946	338	3.8%	345	3.9%	1 745	22.0%	5 223	65.7%	7 640	96.3%	580	21.0%	800.0%
Interest earned - outstanding debtors	26 235	29 235	9 347	35.6%	9 781	37.3%	11 007	37.6%	11 838	40.5%	41 972	143.6%	12 084	142.0%	(2.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	29 944	14 944	324	1.1%	1 299	4.3%	447	3.0%	2 794	15.4%	4 398	29.2%	1 048	15.0%	119.0%
Licences and permits	4 925	188 186	-	-	9 501	192.9%	34 393	18.3%	138 311	73.5%	182 206	96.8%	0	-	38 419.61%
Agency services	189 601	-	38 474	20.3%	38 474	20.3%	-	-	(76 947)	-	-	-	49 573	93.8%	(255.2%)
Transfers recognised - operational	695 668	695 668	253 925	36.5%	235 622	33.9%	151 316	21.8%	68 172	9.8%	709 035	101.9%	5 619	103.6%	1 113.3%
Other own revenue	63 689	59 260	5 714	9.0%	6 614	10.4%	13 206	22.3%	4 790	8.1%	30 324	51.2%	10 056	37.4%	(52.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	(577)	(181.4%)	(100.0%)
Operating Expenditure	2 682 858	2 964 622	403 683	15.0%	584 676	21.8%	613 905	20.7%	554 084	18.7%	2 156 349	72.7%	573 780	92.6%	(3.4%)
Employee related costs	731 161	758 204	181 717	24.9%	187 341	25.4%	215 143	28.4%	189 135	24.9%	773 336	102.0%	175 200	103.1%	8.0%
Remuneration of councillors	39 598	39 598	2 918	7.4%	14 510	36.6%	9 319	23.5%	11 660	29.4%	38 406	97.0%	8 500	94.0%	37.2%
Debt impairment	57 987	73 968	-	-	21 786	37.6%	10 893	14.7%	10 893	14.7%	43 572	58.9%	13 524	83.2%	(19.5%)
Depreciation and asset impairment	260 361	514 816	9	-	146	1%	16	-	42	2%	247	39.8%	39 895	90.9%	(99.8%)
Finance charges	25 770	19 801	-	-	33	1%	8 466	42.8%	421	2.1%	8 919	45.0%	1 945	71.4%	(78.4%)
Bulk purchases	640 935	686 113	122 896	19.2%	182 785	28.5%	163 740	23.9%	60 945	8.9%	530 367	77.3%	63 650	83.1%	(4.2%)
Other Materials	34 844	51 865	4 857	8.9%	13 244	24.1%	6 635	16.6%	16 817	32.4%	43 554	84.0%	21 763	85.4%	(22.7%)
Contracted services	442 303	493 594	27 128	6.1%	108 509	24.5%	121 546	24.6%	174 463	35.3%	431 646	87.4%	158 209	85.3%	10.3%
Transfers and grants	37 196	42 210	3 251	8.7%	6 273	16.9%	2 516	6.0%	13 187	31.2%	25 226	59.8%	10 052	108.0%	31.2%
Other expenditure	392 703	284 453	60 907	15.5%	50 030	12.7%	73 637	25.9%	76 502	26.9%	261 075	91.8%	81 040	106.8%	(5.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	51 219	(258 886)	310 470	-	103 296	-	(7 782)	-	4 583	-	410 566	-	(14 352)	-	-
Transfers recognised - capital	597 302	584 710	1 546	3%	52 956	8.9%	217 613	37.2%	61 695	10.6%	333 810	57.1%	13 964	11.1%	341.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	648 521	325 825	312 015	-	156 252	-	209 831	-	66 278	-	744 376	-	(389)	-	-
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	648 521	325 825	312 015	-	156 252	-	209 831	-	66 278	-	744 376	-	(389)	-	-
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	648 521	325 825	312 015	-	156 252	-	209 831	-	66 278	-	744 376	-	(389)	-	-
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	648 521	325 825	312 015	-	156 252	-	209 831	-	66 278	-	744 376	-	(389)	-	-

Part 2: Capital Revenue and Expenditure

Part 2: Capital Revenue and Expenditure	2017/18												2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	607 134	612 979	13 093	2.2%	168 520	27.8%	107 804	17.6%	(3 721)	(.6%)	285 696	46.6%	186 267	75.6%	(102.0%)
National Government	515 929	505 100	11 446	2.2%	164 109	31.8%	94 572	18.7%	42 939	8.5%	313 065	62.0%	139 817	78.0%	(69.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	16 781	92.5%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	515 929	505 100	11 446	2.2%	164 109	31.8%	94 572	18.7%	42 939	8.5%	313 065	62.0%	156 598	78.6%	(72.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	82 446	100 525	1 648	2.0%	4 411	5.4%	13 233	13.2%	(46 660)	(46.4%)	(27 369)	(27.2%)	28 468	64.6%	(263.9%)
Public contributions and donations	8 759	7 354	-	-	-	-	-	-	-	-	-	-	1 201	21.8%	(100.0%)
Capital Expenditure Standard Classification	607 134	612 979	13 093	2.2%	168 520	27.8%	107 804	17.6%	(3 721)	(.6%)	285 696	46.6%	186 267	75.6%	(102.0%)
Governance and Administration	39 128	39 631	1 648	4.2%	1 373	3.5%	948	2.4%	141	.4%	4 109	10.4%	4 293	30.2%	(96.7%)
Executive & Council	10 347	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	28 780	3 637	1 648	5.7%	-	-	-	-	29	.8%	1 676	46.1%	-	-	12.9%
Corporate Services	-	35 993	-	-	1 373	-	948	2.6%	112	.3%	2 433	6.8%	4 293	-	(97.4%)
Community and Public Safety	34 269	16 654	(425)	(1.2%)	1 457	4.3%	3 237	19.4%	28	.2%	4 297	25.8%	3 348	75.1%	(99.2%)
Community & Social Services	19 288	8 254	-	-	1 032	5.3%	2 171	26.3%	-	-	3 203	38.8%	15	98.0%	(100.0%)
Sport And Recreation	8 971	6 838	(425)	(4.7%)	425	4.7%	103	1.5%	28	.4%	130	1.9%	3 300	57.9%	(99.3%)
Public Safety	3 821	1 562	-	-	-	-	964	61.7%	0	-	964	61.7%	33	73.3%	(99.1%)
Housing	2 190	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	329 303	325 828	10 410	3.2%	89 465	27.2%	55 593	17.1%	6 058	1.9%	161 526	49.6%	47 444	95.8%	(87.2%)
Planning and Development	40 106	41 771	548	1.4%	822	2.0%	16 653	39.9%	694	1.7%	18 716	44.8%	25 709	564.7%	(97.3%)
Road Transport	289 197	284 057	9 862	3.4%	88 644	30.7%	38 939	13.7%	5 364	1.9%	142 809	50.3%	21 686	70.7%	(75.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	204 434	225 297	786	.4%	75 232	36.8%	46 679	20.8%	(12 776)	(5.7%)	110 122	48.9%	131 181	66.6%	(109.7%)
Electricity	35 667	36 895	-	-	7 446	20.9%	5 758	20.5%	3 119	8.5%	18 143	49.2%	6 517	78.6%	(52.1%)
Water	138 829	138 347	-	-	63 776	45.9%	21 247	15.4%	(33 151)	(24.0%)	51 872	37.5%	54 745	46.5%	(160.6%)
Waste Water Management	27 425	42 798	786	2.9%	4 011	14.6%	10 055	42.2%	17 256	40.3%	40 107	93.7%	69 834	202.1%	(75.3%)
Waste Management	2 512	7 256	-	-	-	-	-	-	-	-	-	-	85	12.4%	(100.0%)
Other	-	5 569	675	-	992	-	1 148	20.6%	2 828	50.5%	5 642	101.3%	-	249.0%	(100.0%)

Part 3: Cash Receipts and Payments

	2017/18										2016/17		Q4 of 2016/17 to Q4 of 2017		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands															
Cash Flow from Operating Activities															
Receipts	3 273 393	3 128 737	878 666	26.8%	646 928	19.8%	540 404	17.3%	421 817	13.5%	2 487 815	79.5%	367 926	102.7%	14.6%
Property rates, penalties and collection charges	493 120	487 983	103 685	21.0%	145 288	29.5%	122 776	25.2%	130 101	26.7%	501 850	102.8%	100 147	104.7%	29.9%
Service charges	1 160 748	1 170 333	228 390	19.7%	220 957	19.0%	213 109	18.2%	213 288	18.2%	875 744	74.8%	209 529	84.2%	1.8%
Other revenue	296 621	243 962	43 267	14.6%	54 561	18.4%	49 185	20.2%	72 275	29.6%	279 288	89.9%	55 248	70.4%	30.8%
Government - operating	495 668	614 568	239 345	34.4%	162 313	23.3%	152 169	24.8%	345	1%	554 172	90.2%	-	124.6%	(100.0%)
Government - capital	597 302	584 710	263 979	44.2%	63 809	10.7%	2 057	4%	3 850	7%	333 695	57.1%	2 685	126.8%	43.4%
Interest	29 934	27 181	-	-	-	-	1 108	4.1%	1 958	7.2%	3 066	11.3%	318	2.7%	515.0%
Dividends															
Payments	(2 903 170)	(2 375 838)	(699 804)	24.1%	(541 833)	18.7%	(571 307)	24.0%	(507 354)	21.4%	(2 320 298)	97.7%	(402 058)	122.2%	26.2%
Suppliers and employees	(2 840 203)	(2 313 827)	(699 222)	24.6%	(524 855)	18.5%	(513 305)	22.2%	(500 952)	21.7%	(2 238 334)	96.7%	(398 436)	124.9%	25.7%
Finance charges	(25 770)	(19 801)	-	-	(15 392)	59.7%	(57 538)	290.6%	(451)	2.3%	(73 381)	370.6%	(1 936)	71.3%	(76.7%)
Transfers and grants	(57 196)	(42 210)	(892)	1.6%	(1 587)	4.3%	(660)	1.1%	(5 953)	14.1%	(8 565)	20.3%	(1 688)	16.7%	252.9%
Net Cash from/(used) Operating Activities	370 223	752 899	178 862	48.3%	105 095	28.4%	(30 903)	(4.1%)	(85 537)	(11.4%)	167 517	22.2%	(34 132)	60.1%	150.6%
Cash Flow from Investing Activities															
Receipts	339 892	(57 246)	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	220 632	(176 506)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	119 260	119 260	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(607 134)	(551 681)	-	-	(82 276)	13.6%	(106 638)	19.3%	(113 126)	20.5%	(302 040)	54.7%	(67 014)	52.5%	68.8%
Capital assets	(607 134)	(551 681)	-	-	(82 276)	13.6%	(106 638)	19.3%	(113 126)	20.5%	(302 040)	54.7%	(67 014)	52.5%	68.8%
Net Cash from/(used) Investing Activities	(267 242)	(608 926)	-	-	(82 276)	30.8%	(106 638)	17.5%	(113 126)	18.6%	(302 040)	49.6%	(67 014)	52.5%	68.8%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(20 410)	(20 410)	-	-	(7 493)	36.7%	(6 183)	30.3%	(1 544)	7.6%	(15 221)	74.6%	(3 260)	22.3%	(52.7%)
Repayment of borrowing	(20 410)	(20 410)	-	-	(7 493)	36.7%	(6 183)	30.3%	(1 544)	7.6%	(15 221)	74.6%	(3 260)	22.3%	(52.7%)
Net Cash from/(used) Financing Activities	(20 410)	(20 410)	-	-	(7 493)	36.7%	(6 183)	30.3%	(1 544)	7.6%	(15 221)	74.6%	(3 260)	72.1%	(52.7%)
Net Increase/(Decrease) in cash held	82 571	123 562	178 862	216.6%	15 325	18.6%	(143 724)	(116.3%)	(200 207)	(162.0%)	(149 744)	(121.2%)	(104 415)	102.3%	91.7%
Cash/cash equivalents at the year begin:	127 296	23 864	23 864	18.7%	202 726	159.3%	218 052	913.7%	74 327	311.5%	23 864	100.0%	165 051	(103.5%)	(55.0%)
Cash/cash equivalents at the year end:	209 867	147 426	202 726	96.6%	218 052	103.9%	74 327	50.4%	(125 880)	(85.4%)	(125 880)	(85.4%)	60 636	31.3%	(307.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 660	33.3%	52	3%	4 287	21.5%	8 971	44.9%	19 970	7.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	45 062	59.9%	700	9%	8 998	12.0%	20 493	27.2%	75 253	28.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 824	23.1%	469	5%	10 197	9.9%	68 662	66.5%	102 952	39.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 033	29.4%	10	1%	1 364	19.7%	3 508	50.7%	6 916	2.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 709	33.8%	32	2%	3 507	17.7%	9 618	48.4%	19 866	7.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	209	14.6%	-	-	323	22.5%	902	42.9%	1 434	5%	-	-	-	-
Interest on Arrear Debtor Accounts	4 054	15.7%	5	-	3 855	24.9%	17 911	69.4%	25 626	9.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 732	16.5%	441	4.2%	1 374	13.1%	6 950	66.2%	10 499	4.0%	-	-	-	-
Total By Income Source	90 282	34.4%	1 710	7%	33 906	12.9%	136 816	52.1%	262 714	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	11 477	12.4%	80	1%	7 949	8.6%	73 023	78.9%	92 529	35.2%	-	-	-	-
Commercial	23 227	47.7%	303	6%	6 234	12.8%	18 909	38.8%	48 673	18.5%	-	-	-	-
Households	54 570	66.9%	1 320	1.1%	18 937	16.3%	41 606	35.7%	116 434	44.3%	-	-	-	-
Other	1 008	19.8%	7	1%	796	15.5%	3 279	64.6%	5 079	1.9%	-	-	-	-
Total By Customer Group	90 282	34.4%	1 710	7%	33 906	12.9%	136 816	52.1%	262 714	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	56 691	43.8%	54 340	42.0%	7 851	6.1%	10 630	8.2%	129 511	18.6%
Bulk Water	215	5%	-	-	935	2.2%	40 511	97.2%	41 661	6.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	98 154	37.5%	22 247	8.5%	19 522	7.5%	121 753	46.5%	261 675	37.5%
Auditor General	-	-	-	-	435	16.7%	2 165	83.3%	2 600	4%
Other	106	-	37	-	36	-	262 259	99.9%	262 438	37.6%
Total	155 165	22.2%	76 623	11.0%	28 778	4.1%	437 318	62.7%	697 885	100.0%

Contact Details

Municipal Manager	Mr Neil Diamond (acting)	013 759 2041
Financial Manager	Mr Wiseman Khumalo	013 759 9060

Source: Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

	2017/18											2016/17		Q4 of 2016/17 to Q4 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as of adjusted budget	Actual Expenditure		Total Expenditure as of adjusted budget
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	247 017	240 810	98 765	40.0%	82 560	33.4%	59 438	24.7%	4 262	1.8%	245 025	101.8%	4 401	98.2%	(3.2%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	340	180	25	7.3%	51	15.0%	78	43.5%	82	29.1%	206	114.7%	64	51.0%	(18.4%)
Interest earned - external investments	8 500	8 500	1 241	14.6%	3 811	44.8%	494	5.8%	3 734	43.9%	9 281	109.2%	4 023	92.9%	(7.2%)
Interest earned - outstanding debtors	-	-	8	-	5	-	9	-	8	-	30	-	-	-	(100.0%)
Dividends received	140	140	-	-	-	-	-	-	133	95.0%	133	95.0%	123	94.5%	8.2%
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	100	11	-	15	-	13	13.2%	11	11.5%	51	51.0%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	237 182	231 190	97 205	41.0%	78 572	33.1%	58 729	25.4%	-	-	234 506	101.4%	-	98.6%	-
Other own revenue	865	700	275	32.1%	306	12.4%	314	16.3%	322	46.0%	817	116.7%	191	65.9%	68.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	233 462	238 294	40 478	17.3%	61 054	26.2%	46 504	19.5%	58 709	24.6%	206 745	86.8%	54 577	86.8%	7.6%
Employee related costs	115 643	124 018	28 285	24.5%	28 617	24.5%	27 061	21.8%	31 122	25.3%	115 085	92.8%	24 541	90.6%	27.6%
Remuneration of councillors	15 250	15 566	4 263	28.0%	4 390	28.6%	3 681	23.0%	3 365	21.6%	15 499	100.9%	3 223	86.2%	4.4%
Depreciation and asset impairment	10 506	12 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	21 396	21 396	-	-	10 683	49.9%	0	-	10 683	49.9%	21 366	99.9%	10 773	100.3%	(.6%)
Bank purchases	-	5 979	898	14.1%	1 414	23.6%	966	16.2%	1 401	23.4%	4 479	78.3%	-	-	(100.0%)
Other Materials	-	8 109	1 713	21.1%	342	4.2%	-	-	1 038	12.8%	3 093	38.1%	-	-	(100.0%)
Contracted services	1 500	13 662	264	17.6%	3 387	225.8%	2 758	20.2%	3 315	24.2%	9 724	71.1%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	69 258	37 544	5 005	7.3%	12 420	17.9%	12 038	32.1%	7 586	20.2%	37 099	98.8%	16 404	92.8%	(52.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	13 555	2 516	58 287		21 506		12 934		(54 448)		38 280		(50 176)		
Transfers recognised - capital	2 347	6 702	-	-	-	-	704	10.5%	-	-	704	10.5%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15 902	9 218	58 287		21 506		13 638		(54 448)		38 984		(50 176)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	15 902	9 218	58 287		21 506		13 638		(54 448)		38 984		(50 176)		
Attribution to reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 902	9 218	58 287		21 506		13 638		(54 448)		38 984		(50 176)		
Share of surplus/(deficit) of associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 902	9 218	58 287		21 506		13 638		(54 448)		38 984		(50 176)		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2017/18											2016/17		Q4 of 2016/17 to Q4 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Cash Flow from Operating Activities															
Receipts	249 364	247 512	101 496	40.7%	82 600	33.1%	60 139	24.3%	4 261	1.7%	248 496	100.4%	4 401	97.4%	(3.2%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 195	980	309	25.9%	262	21.9%	203	20.7%	390	39.8%	1 164	118.7%	255	51.9%	52.6%
Government - operating	237 182	235 545	99 937	42.1%	78 522	33.1%	58 729	24.9%	-	-	237 188	100.7%	-	98.8%	-
Government - capital	2 347	2 347	-	-	-	-	704	30.0%	-	-	704	30.0%	-	-	-
Interest	8 500	8 500	1 249	14.7%	3 816	44.9%	504	5.9%	3 739	44.0%	9 308	109.5%	4 023	92.2%	(7.1%)
Dividends	140	140	-	-	-	-	-	-	133	95.0%	133	95.0%	123	94.5%	-
Payments	(227 724)	(233 302)	(48 000)	21.1%	(61 053)	26.8%	(47 310)	20.3%	(58 710)	25.2%	(54 714)	92.2%	(54 714)	105.2%	7.3%
Suppliers and employees	(211 320)	(216 898)	(48 000)	22.7%	(61 053)	28.9%	(47 310)	21.8%	(48 027)	22.1%	(204 390)	94.2%	(43 941)	103.3%	5.3%
Finance charges	(16 404)	(16 404)	(0)	-	-	-	-	-	(10 683)	65.1%	(10 683)	65.1%	(10 773)	124.8%	(.8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	21 640	14 210	53 495	247.2%	21 547	99.6%	12 829	90.3%	(54 448)	(383.2%)	33 423	235.2%	(50 312)	60.5%	8.2%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(44 547)	(39 267)	(239)	5%	(3 824)	8.6%	(2 328)	5.9%	(6 237)	15.9%	(12 628)	32.2%	(16 141)	93.9%	(61.4%)
Capital assets	(44 547)	(39 267)	(239)	5%	(3 824)	8.6%	(2 328)	5.9%	(6 237)	15.9%	(12 628)	32.2%	(16 141)	93.9%	(61.4%)
Net Cash from/(used) Investing Activities	(44 547)	(39 267)	(239)	5%	(3 824)	8.6%	(2 328)	5.9%	(6 237)	15.9%	(12 628)	32.2%	(16 141)	45.2%	(61.4%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 992)	(4 992)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(4 992)	(4 992)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(4 992)	(4 992)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(27 899)	(30 049)	53 256	(190.9%)	17 723	(63.5%)	10 502	(34.9%)	(60 686)	202.0%	20 795	(69.2%)	(66 454)	18.0%	(8.7%)
Cash/cash equivalents at the year begin:	42 408	94 931	-	-	53 256	125.6%	70 979	74.8%	81 481	85.8%	-	-	124 717	88.1%	(34.7%)
Cash/cash equivalents at the year end:	14 509	64 882	53 256	367.1%	70 979	489.2%	81 481	125.6%	20 795	32.1%	20 795	32.1%	58 263	260.0%	(64.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Annual Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Organ of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis	-	-	-	-	-	-	-	-	-	-
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr S Sibona	013 759 8525
Financial Manager	Ms G Dube	013 759 8512

Source: Local Government Database

1. All figures in this report are unaudited.